

COUNCIL

109th Session

FINANCIAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2017

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REPORT OF MANAGEMENT



International Organization for Migration (IOM)
The UN Migration Agency

20 April 2018

REPORT OF MANAGEMENT

The Financial Report of IOM provides the financial information of the Organization on a transparent and accessible basis. It is an important element in the overall framework of accountability and financial integrity of the Organization.

The financial statements and associated disclosures have been drawn up in accordance with the International Public Sector Accounting Standards (IPSAS), the IOM Financial Regulations and the relevant resolutions adopted by the governing bodies of the Organization. Contributions from governments and other sources have been used solely for the purposes for which these were specifically designated. All transactions have been properly documented.

The system of internal control relating to financial reporting is designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with the Financial Regulations. This system includes relevant policies and procedures that: (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transaction; (ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of the financial statements and that receipts and expenditures are executed in accordance with authorizations of management in compliance with the Financial Regulations; and (iii) provide reasonable assurance regarding the prevention or timely detection of unauthorized acquisition, use or disposition of the Organization's assets. Owing to the limitations inherent in a decentralized organization, internal control over financial reporting may not prevent or detect all misstatements.

To the best of our knowledge, the financial statements fairly present the Organization's financial position at 31 December 2017. During the external audit process, IOM provided the Ghana Audit Service with all relevant information and access as agreed in the terms of the audit engagement. The opinion of the External Auditor, the Auditor General of Ghana, is provided on the next page.

William Lacy Swing
Director General

Joseph Samuel Appiah
Director, Department of
Resources Management

Andrea Verhas
Chief, Accounting
Division

OPINION OF THE EXTERNAL AUDITOR

REPUBLIC OF GHANA

THE AUDITOR-GENERALMy Ref. No: **AG/IOM/03**

Your Ref. No:

Ministry Block O, P. O. Box M 96, Accra, Ghana
Tel: 233 (0) 302 664928 / 675496 Fax: 233 (0) 302 662493
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28 May 2018

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 2017**

Sir,

I have the honour to transmit the financial statements of the International Organization for Migration for the year ended 31 December 2017. I have audited these statements and have expressed my opinion thereon.

Please accept the assurances of my highest consideration.

Yours sincerely,

Daniel Yaw Domelevo
(Auditor-General)

Mr. 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 109TH COUNCIL
INTERNATIONAL ORGANIZATION FOR MIGRATION

Report on the Financial Statements

We have audited the financial statements of the International Organization for Migration (IOM), which comprise the statement of financial position as at 31 December 2017, the statement of financial performance for the year ended 2017, 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 year ended 31 December 2017, and other explanatory notes.

Management's Responsibility for the Financial Statements

Management of IOM is responsible for the preparation and fair presentation of the financial statements in accordance with International Public Sector Accounting Standards (IPSAS). This responsibility includes the design, implementation and maintenance of internal control procedures relevant to the preparation of financial statements that are free from material misstatements, whether due to fraud or error. This responsibility also includes the selection and application of appropriate accounting policies and the use of accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

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

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 misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls 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

OPINION OF THE EXTERNAL AUDITOR (continued)

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

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 2017, and its financial performance and of its cash flows for the period 1 January 2017 to 31 December 2017.

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



Daniel Yaw Domelevo
Auditor-General of Ghana
External Auditor

28 May, 2018

FINANCIAL HIGHLIGHTS

OVERVIEW

1. Combined total revenue consisting of assessed contributions under the administrative programme and voluntary contributions under the operational programmes, including interest and other unearmarked revenue, reached USD 1,614.7 million in 2017, representing a slight decrease of USD 0.9 million compared with the 2016 total revenue of USD 1,615.6 million. The deferred revenue under the operational programmes, which relates to contributions received from donors in advance of performance delivery for activities to be completed beyond 2017, reached USD 929.8 million as at 31 December 2017 compared with 2016 deferred revenue of USD 760.0 million, reflecting an overall increase in funding secured for operational activities.

2. Combined total expenditure for the administrative and operational programmes reached USD 1,605.4 million in 2017, representing a slight increase of USD 3.1 million (or an increase of 0.19% compared with the 2016 result of USD 1,602.3 million).

| Expenditure | USD million | | Difference | |
|---|----------------|----------------|------------------------|-------------|
| | 2017 | 2016 | % of total expenditure | USD million |
| Administrative programme | 53.6 | 46.3 | 0.45% | 7.3 |
| Operational programmes | 1 551.8 | 1 556.0 | (0.26%) | (4.2) |
| Total expenditure for the year (excluding exchange rate differences) | 1 605.4 | 1 602.3 | 0.19% | 3.1 |

3. While the total expenditure increased only moderately from 2016 to 2017, notable changes were experienced both in the geographical and the service segment division of operational activities.

4. There was an increase in Regulating Migration activities (USD 34.1 million), mainly related to return assistance provided for migrants and governments, and to counter-trafficking, border management and technical cooperation activities in Africa and Europe. There was also an overall increase in operational programmes in the area of Movement, Emergency and Post-crisis Migration Management (USD 19.1 million globally), mainly due to increased emergency operations in Europe, Latin America and the Caribbean, Africa and Asia, which was partially offset by the reduction in resettlement assistance activities for movements from the Middle East and Africa to North America.

5. The above increases were offset by a decrease in operational programmes in Latin America and the Caribbean (decrease of USD 45.1 million), mainly due to the completion of several large infrastructure programmes in Argentina and Peru (for which IOM provides technical and administrative assistance), which is also reflected in the decrease in Migration and Development activities (decrease of USD 31.6 million globally), and in a reduction in Migration Health and Regulating Migration (mainly social welfare programmes in Colombia and Peru). Migration Health activities also decreased considerably (decrease of USD 23.9 million globally), primarily because of the completion of large-scale programmes related to Migration Health Assistance for Crisis-affected Populations activities in West Africa and a reduction in health promotion and assistance activities in Colombia.

6. Crises in Bangladesh, Iraq, Libya, Nigeria, South Sudan, the Syrian Arab Republic and Yemen required IOM to provide a continued extensive level of humanitarian assistance during 2017.

7. Three new Member States joined IOM in 2017, bringing the total membership to 169 (up from 166 in 2016). The number of financially active projects was 2,925 during the course of the year (2016: 3,020). At 31 December 2017, 2,277 projects remained active (2016: 1,710). In 2017, 10,978 staff (excluding consultants) were employed in 412 field locations throughout the world (2016: 10,184 staff in 408 field locations). The majority of IOM staff continue to be located in the field (97%), with only 3 per cent based in Geneva at Headquarters.

8. IOM received an opinion from the Ghana Audit Service, stating that the financial statements and related notes and other disclosures give a true and fair view of the financial position for the year ended 31 December 2017.

ADMINISTRATIVE PROGRAMME

9. The administrative programme remains a very small part of total expenditure, accounting for only 3 per cent of consolidated expenditure in 2017.

10. At 31 December 2017, total outstanding assessed contributions amounted to CHF 8,319,013 (2016: CHF 4,846,263), an increase of CHF 3,472,750. Four Member States have concluded payment plans, accounting for CHF 538,777 of the total amount outstanding (see Appendix 2 for the list of outstanding assessed contributions at 31 December 2017).

11. In line with the increase in outstanding assessed contributions, the amount of aged receivables (contributions for 2016 and prior years) within the total outstanding assessed contribution receivable balance has also increased compared to the previous year by CHF 1,685,105 (2016: decrease of CHF 678,757). The total outstanding assessed contributions requiring a provision thus increased to CHF 3,588,674 at 31 December 2017 (2016: CHF 1,903,569).

12. Assessed contributions for the 2017 administrative programme totalled CHF 50,690,324 (2016: CHF 45,459,030). Programme expenditures during the course of the year of CHF 50,516,555 (2016: CHF 45,559,478) resulted in a surplus of CHF 173,769 (2016: over-expenditure of CHF 100,448) before provision for doubtful receivables. After factoring in the above-mentioned increase in the provision for doubtful receivables of CHF 1,685,105 (2016: decrease of CHF 678,757) and the excess of expenses brought forward at the beginning of the year of CHF 578,309, the administrative programme ended with a deficit of CHF 2,089,645 (2016: deficit of CHF 57,215).

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

OPERATIONAL PROGRAMMES

14. The Summary update on the Programme and Budget for 2017 (C/108/15) estimated expenditure of approximately USD 1,738.2 million for the operational programmes of IOM, based on the information available at that time.

15. Total expenditure realized under the operational programmes decreased by USD 4.2 million, from USD 1,556.0 million in 2016 to USD 1,551.8 million in 2017, a 0.26% per cent decrease overall.

16. The field locations with the highest levels of expenditure were (in descending order) Iraq, Greece, Turkey, South Sudan, Colombia, Somalia, Jordan and Indonesia. Appendix 5 lists total expenditure by field location.

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

| Operational programmes expenditure by geographical segment | USD million | | |
|---|----------------|----------------|-------------------------|
| | 2017 | 2016 | Increase/ (Decrease) |
| Asia and Oceania | 276.6 | 271.2 | 5.4 |
| Africa | 402.0 | 388.5 | 13.5 |
| Europe | 361.6 | 306.0 | 55.6 |
| Latin America and the Caribbean | 148.3 | 193.4 | (45.1) |
| Middle East | 267.8 | 307.2 | (39.4) |
| North America | 18.3 | 24.7 | (6.4) |
| Global Support/Services | 77.2 | 65.0 | 12.2 |
| Total | 1 551.8 | 1 556.0 | (4.2) |

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

| Operational programmes expenditure by service classification | USD million | | |
|---|----------------|----------------|-------------------------|
| | 2017 | 2016 | Increase/ (Decrease) |
| Movement, Emergency and Post-crisis Migration Management | 927.4 | 908.3 | 19.1 |
| Migration Health* | 138.5 | 162.4 | (23.9) |
| Migration and Development | 40.3 | 71.9 | (31.6) |
| Regulating Migration | 355.4 | 321.3 | 34.1 |
| Facilitating Migration | 59.3 | 58.5 | 0.8 |
| Migration Policy and Research | 8.3 | 7.2 | 1.1 |
| Land, Property and Reparation Programmes | 9.4 | 17.4 | (8.0) |
| General Programme Support | 13.2 | 9.0 | 4.2 |
| Total | 1 551.8 | 1 556.0 | (4.2) |

* 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.

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

- Regulating Migration increased by USD 34.1 million, primarily due to: an increase in return assistance for migrants and governments in Africa; an increase in counter-trafficking projects and emergency response in Greece; and increased support for migration, border and asylum management in the Balkans and Eastern Europe. A decrease in activities has been registered in South America due to the completion of social welfare projects in Peru.
- Movement, Emergency and Post-crisis Migration Management increased by USD 19.1 million. The increase in activities was mainly due to: an expansion of multisectoral and resettlement assistance in Greece; an increase in humanitarian assistance provided to internally displaced persons in Bangladesh, Haiti, Iraq and South Sudan; and to expanded community stabilization activities in various African countries. This increase was offset by a reduction in various resettlement activities for movements from the Middle East and Africa to North America.
- Migration Policy and Research increased by USD 1.1 million compared with 2016, owing to increased programming in Migration Policy Activities, which was balanced by a reduction in Migration Research and Publications across various regions.
- Facilitating Migration increased by USD 0.8 million, mainly due to increased activities in relation to administrative support for visa application centres in West Africa for movements to North America, which was offset by slight variations across the regions.
- Land, Property and Reparation Programmes decreased by USD 8.0 million, owing primarily to a continued reduction in related activities in Latin America and the Caribbean and a slight reduction in Europe.
- Migration Health decreased by USD 23.9 million, primarily because of the reduction in Migration Health Assistance for Crisis-affected Populations activities in West Africa and to the reduction in health promotion and assistance activities in Colombia.
- Migration and Development decreased by USD 31.6 million, with the decrease mainly occurring in Argentina and Peru due to the completion of large infrastructure programmes for which IOM provides technical and administrative assistance.
- General Programme Support increased by USD 4.2 million mainly due to increased activities within the Global Support/Services area, including IT initiatives such as PRIMA, and owing to the difference in the approved Operational Support Income budget allocation compared with 2016.

20. The operational programmes ended in 2017, on a modified accruals (budgetary) basis, as follows:
- (a) A carry-forward relating to the staff security mechanism of USD 6,198,488 (2016: USD 2,853,938). The mechanism carry-forward increased by USD 3,344,550.
 - (b) An increase to the Operational Support Income reserve of USD 4,725,330 (2016: increase of USD 8,167,361), bringing the total of the reserve to USD 37,901,228.

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

22. The budget for Operational Support Income was set for the year at USD 79.8 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.

23. Actual Operational Support Income, excluding staff security, amounted to USD 78.6 million (2016: USD 70.8 million), while staff security-related overhead amounted to USD 13.9 million (2016: USD 12.7 million), bringing the total Operational Support Income during 2017 to USD 92.5 million (2016: USD 83.5 million). The actual Operational Support Income of USD 92.5 million exceeded the budgeted total of USD 79.8 million by USD 12.7 million. This excess was primarily due to higher than budgeted project-related overhead income and higher interest income. Appendix 4(I) compares the budgeted and the actual sources and application of Operational Support Income for 2017.

24. 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 excess Operational Support Income of USD 12.7 million (i.e. actual amount minus budgeted amount) has been applied as outlined below.

- USD 2.2 million was applied to the staff security mechanism. See Appendix 4(I) – Sources and application of Operational Support Income and Appendix 4(II) – Staff security mechanism.
- USD 1.6 million was allocated to support developing Member States and Member States with economy in transition under the IOM Development Fund (Line 2) for use in 2018. See also Appendix 4(I) – Sources and application of Operational Support Income and Appendix 4(III) – IOM Development Fund.
- USD 2.3 million represents the net balance for budgeted activities where the approved Operational Support Income budget lines were overspent due to additional expenses incurred. See also Appendix 4(I) – Sources and application of Operational Support Income.
- USD 1.9 million was applied towards unforeseen and unbudgeted project shortfalls that were mainly due to: (a) project budget overruns and unrecoverable costs of approximately USD 1.5 million arising from completed projects; and (b) USD 0.4 million relating to co-funding deficits and costs declared ineligible following donor audits of specific projects. See also Appendix 4(I) – Sources and application of Operational Support Income, and Note 23 (section on write-offs).
- The remaining amount of USD 4.7 million has been added to the Operational Support Income reserve in line with the requirements of the Council Resolution No. 1240 referred to above. See also Appendix 4(I) – Sources and application of Operational Support Income.

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2017

Statement I (in US dollars)

| | Notes | USD | |
|--|------------|----------------------|----------------------|
| | | 2017 | 2016 |
| ASSETS | | | |
| Current assets | | | |
| Cash and cash equivalents | 3 | 644 645 356 | 507 748 124 |
| Short-term investments | 4 | 425 018 405 | 311 365 629 |
| Receivables – non-exchange transactions: | | | |
| – voluntary contributions | 5 | 149 633 844 | 160 239 380 |
| – assessed contributions | 5 | 4 409 021 | 2 414 177 |
| – other | 5 | 12 276 066 | 14 879 362 |
| Inventories | 6 | 5 980 | 272 716 |
| Investment property | 7 | 858 896 | 865 979 |
| Other current assets | 8 | 113 919 137 | 64 522 968 |
| Total current assets | | 1 350 766 705 | 1 062 308 335 |
| Non-current assets | | | |
| Receivables – non-exchange transactions: | | | |
| – assessed contributions | 5 | 427 726 | 456 743 |
| – other | 5 | 2 829 567 | 2 305 831 |
| Property, plant and equipment | 9 | 54 991 366 | 59 203 170 |
| Intangible assets | 10 | 872 656 | 264 310 |
| Other non-current assets | 8 | 1 842 827 | 1 691 243 |
| Total non-current assets | | 60 964 142 | 63 921 297 |
| TOTAL ASSETS | | 1 411 730 847 | 1 126 229 632 |
| LIABILITIES | | | |
| Current liabilities | | | |
| Deferred revenue – voluntary contributions | 11 | 929 768 258 | 759 957 757 |
| – assessed contributions | 11 | 597 082 | 573 483 |
| – other | 11 | 16 156 519 | 13 850 627 |
| Employee benefits liabilities | 12 | 15 257 550 | 12 717 902 |
| Payables to suppliers | 13 | 131 467 669 | 108 323 191 |
| Borrowings – building loan | 14 | 376 892 | 359 610 |
| Other current liabilities | 13 | 15 746 848 | 17 629 935 |
| Total current liabilities | | 1 109 370 818 | 913 412 505 |
| Non-current liabilities | | | |
| Employee benefits liabilities | 12 | 92 650 420 | 81 222 116 |
| Borrowings – building loan | 14 | 5 653 402 | 5 753 783 |
| Refugee Loan Fund – US equity | Appendix 6 | 28 172 685 | 22 677 030 |
| Other non-current liabilities | 13 | 3 315 592 | 3 321 926 |
| Total non-current liabilities | | 129 792 099 | 112 974 855 |
| TOTAL LIABILITIES | | 1 239 162 917 | 1 026 387 360 |
| NET ASSETS/EQUITY | | | |
| Accumulated fund balance | 16 | 70 437 189 | (1 484 480) |
| Reserves | 17 | 79 056 852 | 78 252 863 |
| Asset revaluation reserve | 9 | 23 073 889 | 23 073 889 |
| TOTAL NET ASSETS/EQUITY | | 172 567 930 | 99 842 272 |
| TOTAL LIABILITIES and NET ASSETS/EQUITY | | 1 411 730 847 | 1 126 229 632 |

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

STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 31 DECEMBER 2017

Statement II (in US dollars)

| | Notes | Appendices | 2017 | | 2016 | | |
|--|-----------|------------|----------------------|----------------------|----------------------|----------------------|----------------|
| | | | TOTAL | ADMINISTRATIVE | OPERATIONAL | TOTAL | ADMINISTRATIVE |
| REVENUE | | | | | | | |
| Earmarked contributions | | | | | | | |
| Voluntary contributions – earmarked | 23 | 7, 8 | 1 442 724 624 | 1 442 724 624 | 1 459 358 028 | 1 459 358 028 | |
| Assessed contributions | 23 | 1 | 49 453 975 | 49 453 975 | 45 887 855 | 45 887 855 | |
| Receipts from refugees, migrants, sponsors, other | 23 | 7, 8 | 94 380 161 | 94 380 161 | 100 666 871 | 100 666 871 | |
| In-kind contributions | 23 | 7, 8 | 7 353 202 | 7 353 202 | 2 193 742 | 2 193 742 | |
| Subtotal: Earmarked | | | 1 593 911 962 | 1 544 457 987 | 1 608 106 496 | 1 562 218 641 | |
| Unearmarked contributions | | | | | | | |
| Interest and other unearmarked revenue (net) | 23 | 7, 8 | 5 909 544 | 5 909 544 | 4 072 400 | 4 072 400 | |
| Voluntary contributions – unearmarked | 23 | 7, 8 | 14 880 494 | 14 880 494 | 3 455 096 | 3 455 096 | |
| Subtotal: Unearmarked | | | 20 790 038 | 20 790 038 | 7 527 496 | 7 527 496 | |
| TOTAL REVENUE | | | 1 614 702 000 | 1 565 248 025 | 1 615 633 992 | 1 569 746 137 | |
| EXPENSES | | | | | | | |
| Transportation assistance | 23 | 5 | 218 420 134 | 218 420 134 | 317 729 811 | 317 729 811 | |
| Medical assistance | 23 | 5 | 27 579 176 | 27 579 176 | 33 982 281 | 33 982 281 | |
| Other direct assistance to beneficiaries | 23 | 5 | 212 915 159 | 212 915 159 | 196 438 314 | 196 438 314 | |
| Implementing partner transfers | 23 | 5 | 85 485 178 | 85 485 178 | 63 932 599 | 63 932 599 | |
| Contractual services (including on behalf of beneficiaries) | 23 | 5 | 341 036 395 | 3 959 674 | 345 173 443 | 2 869 633 | |
| Staff salaries and benefits | 23 | 5 | 463 953 163 | 41 650 638 | 407 473 229 | 37 802 279 | |
| Travel and subsistence | 23 | 5 | 44 634 737 | 2 143 412 | 45 797 560 | 1 857 527 | |
| Supplies and consumables | 23 | 5 | 191 562 173 | 3 548 977 | 174 281 985 | 3 975 097 | |
| Depreciation and amortization | 9, 10, 23 | 5 | 15 641 095 | 128 317 | 15 512 778 | 139 612 | |
| Doubtful receivables | 23 | 5 | 2 177 171 | 1 742 505 | 464 666 | (669 386) | |
| Other expenses | 23 | 5 | 1 948 531 | 436 809 | 2 902 481 | 353 945 | |
| TOTAL EXPENSES | | | 1 605 352 912 | 53 580 332 | 1 551 772 580 | 46 328 707 | |
| SURPLUS/(DEFICIT) FOR THE PERIOD before exchange rate differences | | | 9 349 088 | (4 126 357) | 13 326 575 | (440 852) | |
| Administrative programme revaluation adjustment | | | 1 954 231 | 1 954 231 | 271 545 | 271 545 | |
| Exchange gains/(losses) | 16 | | 59 140 858 | 59 140 858 | 562 208 | 562 208 | |
| SURPLUS/(DEFICIT) FOR THE PERIOD after exchange rate differences | | | 70 444 177 | (2 172 126) | 14 160 328 | (169 307) | |
| Comprising the following balances: | | | | | | | |
| Administrative programme | | | (2 172 126) | (2 172 126) | (169 307) | (169 307) | |
| Operational Support Income reserve | | | 4 131 435 | 4 131 435 | 7 830 918 | 7 830 918 | |
| Staff security | | | 3 141 338 | 3 141 338 | 1 177 147 | 1 177 147 | |
| Transfer to: | | | | | | | |
| Accumulated surpluses/(deficits) | | | 5 316 078 | 5 316 078 | 1 571 | 1 571 | |
| Accumulated surpluses/(deficits) – exchange transactions | | | 2 364 086 | 2 364 086 | 5 903 395 | 5 903 395 | |
| Currency translations (gains/(losses)) | | | 59 140 858 | 59 140 858 | 562 208 | 562 208 | |
| Terminations reserve | | | (1 477 492) | (1 477 492) | (1 145 604) | (1 145 604) | |
| SURPLUS/(DEFICIT) FOR THE PERIOD | | | 70 444 177 | (2 172 126) | 14 160 328 | (169 307) | |
| SURPLUS/(DEFICIT) FOR THE PERIOD | | | 14 160 328 | 14 160 328 | 14 329 635 | 14 329 635 | |

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

STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 31 DECEMBER 2017**Statement III (in US dollars)**

| | Notes | USD | | | TOTAL |
|--|-------|--|-----------------------|------------------------------------|--------------------|
| | | Accumulated fund balance (Note 16) | Reserves (Note 17) | Revaluation surplus (Note 9) | |
| Opening balance at 1 January 2017 | | (1 484 480) | 78 252 863 | 23 073 889 | 99 842 272 |
| Net result for current period (Statement II) | | 71 921 669 | (1 477 492) | | 70 444 177 |
| Terminations reserve | 17 | | 2 691 430 | | 2 691 430 |
| Rapid Response Transportation Fund | 17 | | 5 720 | | 5 720 |
| Migration Emergency Funding Mechanism | 17 | | (415 669) | | (415 669) |
| Subtotal: Movements during 2017 | | 71 921 669 | 803 989 | | 72 725 658 |
| Closing balance at 31 December 2017 | | 70 437 189 | 79 056 852 | 23 073 889 | 172 567 930 |

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

STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 31 DECEMBER 2017

Statement IV (in US dollars)

| | Notes | USD | |
|--|------------|---------------------|---------------------|
| | | 2017 | 2016 |
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Surplus (deficit) for the period | | 70 444 177 | 14 160 328 |
| Non-cash movements | | | |
| Effect of exchange rate change on foreign currency balance | | (3 866 817) | (14 220 701) |
| Administrative programme revaluation adjustment | | (1 954 231) | (271 545) |
| Financial instruments – derivatives | 15 | 1 219 802 | (826 040) |
| Depreciation and amortization | 9, 10 | 15 641 095 | 15 265 100 |
| (Gains)/Losses on sale of property, plant and equipment | 9 | (98 688) | 14 006 |
| Provision for doubtful debts | 5 | 2 177 171 | (669 386) |
| (Increase)/Decrease in short-term investments | 4 | (110 553 859) | (100 921 833) |
| (Increase)/Decrease in receivables – non-exchange transactions – voluntary contributions | 5 | 13 174 698 | (35 342 607) |
| (Increase)/Decrease in receivables – non-exchange transactions – assessed contributions | 5 | (3 342 952) | 942 007 |
| (Increase)/Decrease in receivables – others | 5 | 1 638 043 | (3 723 393) |
| (Increase)/Decrease in inventories | 6 | 266 736 | (127 993) |
| (Increase)/Decrease in investment property | 7 | | (865 979) |
| (Increase)/Decrease in other current assets | 8 | (48 429 736) | (6 880 504) |
| (Increase)/Decrease in other non-current assets | 8 | 26 149 | (761 338) |
| Increase/(Decrease) in payables relating to employee benefits | 12 | 13 855 164 | 3 780 258 |
| Increase/(Decrease) in deferred revenue – voluntary contributions | 11 | 169 810 501 | 92 399 023 |
| Increase/(Decrease) in deferred revenue – assessed contributions | 11 | 5 742 | 35 356 |
| Increase/(Decrease) in deferred revenue – others | 11 | 2 038 478 | 188 403 |
| Increase/(Decrease) in payables to suppliers | 13 | 21 597 460 | 42 117 722 |
| Increase/(Decrease) in other current liabilities | 13 | (2 447 073) | (1 101 054) |
| Increase/(Decrease) in other non-current liabilities | 13 | (6 335) | (18 899) |
| Increase/(Decrease) in administrative surplus | 15 | | (78 667) |
| NET CASH FLOWS FROM OPERATING ACTIVITIES | | 141 195 525 | 3 092 264 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Purchases of property, plant and equipment | 9 | (11 993 245) | (15 502 257) |
| Sale and transfer of property, plant and equipment | 9 | 746 980 | 504 767 |
| Purchases of intangible assets | 10 | (692 684) | (93 499) |
| NET CASH FLOWS FROM INVESTING ACTIVITIES | | (11 938 949) | (15 090 989) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| Increase/(Decrease) in borrowings | 14 | (368 969) | (373 833) |
| Contributions from/(Repayments to) the Refugee Loan Fund – US equity | Appendix 6 | 5 495 655 | (8 854 022) |
| Contributions/Repayments to/(Transfers from) the Rapid Response Transportation Fund | 17 | 5 720 | 2 865 |
| Contributions/Repayments to/(Transfers from) the Migration Emergency Funding Mechanism | 17 | (415 669) | 813 401 |
| Increase/(decrease) in terminations reserve | 17 | 2 691 430 | 15 455 595 |
| NET CASH FLOWS FROM FINANCING ACTIVITIES | | 7 408 167 | 7 044 006 |
| NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS | | 136 664 743 | (4 954 719) |
| CASH AND CASH EQUIVALENTS: BEGINNING OF PERIOD | | 507 748 124 | 495 351 783 |
| Effect of exchange rate change on foreign currency balance – gain/(loss) | | 232 489 | 17 351 060 |
| CASH AND CASH EQUIVALENTS: END OF PERIOD | 3 | 644 645 356 | 507 748 124 |

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 2017 (OPERATIONAL PROGRAMMES)

Statement V(a) (in US dollars)

| | USD | | | | |
|--|--|---|--|--|--------------------|
| | Budgeted amounts* | | | 2017 Actual amounts expressed on comparable basis | Difference |
| | 2017 Programme and Budget (C/107/6/Rev.1) | 2017 Programme and Budget Revision (S/20/11) | 2017 Programme and Budget update (C/108/15) | | |
| Movement, Emergency and Post-crisis Migration Management | 578 045 900 | 855 637 500 | 1 003 300 200 | 924 476 556 | 78 823 644 |
| Migration Health | 123 653 800 | 152 518 800 | 165 773 400 | 136 930 325 | 28 843 075 |
| Migration and Development | 43 285 300 | 48 531 200 | 53 875 000 | 39 080 949 | 14 794 051 |
| Regulating Migration | 195 910 800 | 328 896 600 | 410 810 100 | 353 788 072 | 57 022 028 |
| Facilitating Migration | 53 701 700 | 63 663 900 | 61 177 100 | 58 027 636 | 3 149 464 |
| Migration Policy and Research | 1 372 600 | 5 727 000 | 8 278 500 | 7 461 287 | 817 213 |
| Land, Property and Reparation Programmes | 26 034 800 | 27 084 200 | 15 988 900 | 9 307 587 | 6 681 313 |
| General Programme Support | 12 127 100 | 14 007 800 | 18 961 800 | 17 531 039 | 1 430 761 |
| Total | 1 034 132 000 | 1 496 067 000 | 1 738 165 000 | 1 546 603 451 | 191 561 549 |
| Net accruals adjustments | | | | 5 169 129 | |
| Total on full accruals (IPSAS) basis | | | | 1 551 772 580 | |

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

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

STATEMENT OF FINANCIAL PERFORMANCE AND BUDGET COMPARISON FOR THE PERIOD ENDED 31 DECEMBER 2017 (ADMINISTRATIVE PROGRAMME)

Statement V(b) (in Swiss francs)

| | CHF | | |
|---|-------------------|--------------------|-------------------|
| | BUDGET 2017 | 2017 | 2016 |
| REVENUE | | | |
| Assessed contributions from Member States | | 50 689 766 | 44 164 770 |
| Assessed contributions from new Member States | | 558 | 1 294 260 |
| TOTAL REVENUE | | 50 690 324 | 45 459 030 |
| EXPENSES | | | |
| Staff salaries and benefits | 39 842 000 | 38 927 078 | 35 934 366 |
| Terminal emoluments | 700 000 | 1 007 436 | 264 360 |
| Travel, subsistence and representation | 1 170 000 | 1 690 921 | 1 437 184 |
| Total: Staff salaries, benefits, travel and representation | 41 712 000 | 41 625 435 | 37 635 910 |
| Building rental and maintenance | 1 353 760 | 1 900 797 | 1 278 752 |
| Computer equipment and maintenance | 2 384 000 | 2 258 393 | 2 391 557 |
| Office supplies, printing, equipment and vehicles | 735 000 | 228 783 | 752 028 |
| Total: General office | 4 472 760 | 4 387 973 | 4 422 337 |
| Training | 892 586 | 843 867 | 781 909 |
| Contractual services | 806 978 | 1 129 645 | 1 748 462 |
| Total: Contractual services | 1 699 564 | 1 973 512 | 2 530 371 |
| Communications | 471 000 | 457 915 | 450 000 |
| Meetings Secretariat | 435 000 | 349 188 | 520 860 |
| UN-related cost-sharing fees | 1 900 000 | 1 722 532 | |
| TOTAL EXPENSES (before provision for doubtful receivables) | 50 690 324 | 50 516 555 | 45 559 478 |
| SURPLUS/(DEFICIT) FOR THE PERIOD IN CHF (before provision for doubtful receivables) | | 173 769 | (100 448) |
| (Increase)/Decrease in provision for doubtful receivables (Appendix 2) | | (1 685 105) | 678 757 |
| SURPLUS/(DEFICIT) FOR THE PERIOD IN CHF (on modified accruals (budgetary) basis) | | (1 511 336) | 578 309 |
| Excess of resources/(Expenses) brought forward at the beginning of the year | | (578 309) | (635 524) |
| SURPLUS/(DEFICIT) AT THE END OF THE PERIOD IN CHF (on modified accruals (budgetary) basis) | | (2 089 645) | (57 215) |

| USD | | |
|---|--------------------|------------------|
| SURPLUS/(DEFICIT) AT THE END OF THE PERIOD IN USD (on modified accruals (budgetary) basis) 0.978 (2016: 1.025) | (2 109 537) | (77 091) |
| Adjustment for excess expenses brought forward at the beginning of the year applied on budgetary basis in USD | 564 204 | 641 295 |
| Net accruals adjustments | (626 793) | (733 511) |
| SURPLUS/(DEFICIT) FOR THE PERIOD IN USD (on full accruals (IPSAS) basis) | (2 172 126) | (169 307) |

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

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1: GOVERNANCE, STRUCTURE AND ACTIVITIES

Governance, purpose and functions

25. 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 169 Member States (2016: 166).

26. The organs of the Organization are the Council and its subcommittee, the Standing Committee on Programmes and Finance, and the Administration. The Council, on which each Member State has one representative and one vote, is the highest authority and determines IOM policies. The Executive Committee was abolished by the entry into force on 21 November 2013 (see Council Resolution No. 1262) of the amendments to the Constitution adopted on 24 November 1998 by the Seventy-sixth Session of the Council (Resolution No. 997). The Standing Committee on Programmes and Finance, as a subcommittee of the Council, is open to the entire membership and, following the adoption of Council Resolution No. 1263 of 26 November 2013, assumed the functions previously carried out by the Executive Committee.

27. 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.

28. The purpose and functions of IOM are in accordance with its Constitution. IOM is committed to the principle that humane and orderly migration benefits migrants and society. It acts to help meet the operational challenges of migration, advance understanding of migration issues, encourage social and economic development through migration, and work towards effective respect for the human rights and well-being of migrants.

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

Structure

- **Headquarters**

30. 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

31. 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

NOTE 1: GOVERNANCE, STRUCTURE AND ACTIVITIES (continued)

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.

32. 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.

33. 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.

34. 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**

35. The Organization's Field Offices fell into three broad categories in 2017, as follows:

- Regional Offices
- Special Liaison Offices
- Country Offices

36. In 2017, 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.

37. The following two Field Offices, designated as Special Liaison Offices, were responsible for liaison with multilateral bodies: 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.

38. 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.

39. To ensure effective fundraising and liaison with donors, certain Country Offices that coordinate substantial funding for IOM's activities worldwide (in Berlin, Germany; Helsinki, Finland; Tokyo, Japan; and Washington, D.C., United States) have additional responsibilities for resource mobilization.

40. Within the large geographical areas covered by each Regional Office there are subregional migratory realities, for which certain offices have been designated as Country Offices with Coordinating Functions to deal with such specific migration dynamics. In 2017, there were five Country Offices with Coordinating Functions with the following areas of coverage: Astana, Kazakhstan, for Central Asia; Canberra, Australia, for the Pacific; Georgetown, Guyana, for the Caribbean; Rome, Italy, for the Mediterranean; and Beijing, China. A sixth coordinating function to cover South Asia is located in the Regional Office in Bangkok, Thailand.

- **Administrative Centres**

41. 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.

NOTE 1: GOVERNANCE, STRUCTURE AND ACTIVITIES (continued)

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

43. 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

44. In 2017, the Organization's activities fell into seven service categories: Movement, Emergency and Post-crisis Migration Management; Migration Health; Migration and Development; Regulating Migration; Facilitating Migration; Migration Policy and Research; and Land, Property and Reparation Programmes. These are complemented by the General Programme Support category. All IOM projects are categorized into one of these areas of activity.

45. **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.

46. **Migration Health:** These projects aim to meet the needs of Member States in managing health-related aspects of migration and to promote evidence-based policies and integrated preventive and curative health programmes that are beneficial, accessible and equitable for migrants in vulnerable situations 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.

47. **Migration and Development:** Maximizing the positive relationship between migration and development has long been a strategic focus of IOM's work. In an era of unprecedented human mobility, the need to develop a fuller understanding of the linkages between migration and development is particularly urgent, as is the need to act in practical ways to enhance the benefits that migration can have for development, and to devise sustainable solutions for problematic migration situations. The following subheadings classify the projects and programmes under this service classification: Migration and Economic/Community Development; Capacity-building through Return and Reintegration of Qualified Nationals; Remittances; and Migration, Environment and Climate Change.

48. **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.

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

50. **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.

NOTE 1: GOVERNANCE, STRUCTURE AND ACTIVITIES (continued)

51. **Land, Property and Reparation Programmes** are specialized global programmes, under which compensation is provided to eligible claimants. IOM also provides legal and technical advice and capacity-building services in the areas of property restitution and large-scale victim compensation to national and transitional governments and international players engaged in post-conflict peacebuilding and in rehabilitation efforts following national disasters.

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES**Reporting entity**

52. 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

53. 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).

54. 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.

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

56. 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

57. All of the IPSAS in effect on the reporting date have been applied. IPSAS 39 – Employee Benefits will come into effect on 1 January 2018, and IPSAS 40 – Public Sector Combinations on 1 January 2019.

Measurement base

58. 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.

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

Foreign currency transactions

60. 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.

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Cash and cash equivalents

62. Cash and cash equivalents include cash on hand, deposits held at call with banks for periods not exceeding 90 days. As a general rule, cash is held in Headquarters-controlled accounts to maximize the interest-earning potential. Interest earned is credited to the appropriate programmes. Separate project codes are used to monitor and report the financial performance of activities undertaken by the Organization on behalf of Member States and other donors, rather than using separate bank accounts, in order to capture all project-related costs.

Short-term investments

63. In accordance with the Financial Regulations, funds not immediately needed are placed in term deposits exceeding 90 days or in highly liquid investments readily convertible to cash and subject to a low risk of changes in value. The interest earned is credited to the appropriate programmes. Short-term investments are valued at fair value at the reporting date.

Receivables

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

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

Inventory

66. 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.

67. 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.

68. IOM also purchases non-food items and food items using project-specific funds provided by donors which are then typically distributed very soon thereafter (within three months of procurement) or are immaterial in value. Such items, therefore, are expensed on delivery to IOM.

Investment property

69. Investment property is carried at fair value as determined by an independent valuation. Changes in fair value are recognized in the Statement of financial performance. On the sale of investment property, any difference between the net carrying value and the amount actually realized from the sale is recognized in the Statement of financial performance.

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

70. 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.

71. Leasehold improvements are recorded at historical cost and presented at depreciated cost. Leasehold improvements are capitalized and recognized as an asset if their cost exceeds or is equal to a threshold of USD 100,000.

72. 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.

73. Provided that the assets would otherwise have been purchased by IOM, any material in-kind donations are recorded at fair value at the time of donation (where the value is USD 5,000 or more). An amount equivalent to the fair value of such assets is simultaneously recognized as revenue in the reporting period when IOM received the goods. The fair value of such assets is amortized by way of depreciation over the useful life of these assets.

74. 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) |

75. Depreciation is calculated from the date of acquisition until disposal occurs. Gains or losses on disposal, determined by comparing the proceeds, if any, with the carrying amounts, are recognized in the Statement of financial performance.

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

77. 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

78. 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.

79. 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.

80. 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 |

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (continued)

81. Amortization is calculated from the date of acquisition for purchased software and from the date of roll-out for internally developed software. Gains or losses on disposal, determined by comparing the proceeds, if any, with the carrying amounts, are recognized in the Statement of financial performance.

Deferred revenue (contributions received in advance of delivery/performance)

82. 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.

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

84. 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

85. 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.

86. 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.

87. 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.

88. 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.
- The calculation of the net liability to IOM is made using the corridor approach, under which actuarial gains and losses are recognized only if they exceed 10 per cent of the present value of the defined benefit obligation. IPSAS 39, which will be effective from 1 January 2018, will require that the gains and losses resulting from actuarial adjustments be recognized immediately in a separate element of

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (continued)

net assets. Had IPSAS 39 been in effect in 2017, the unrecognized actuarial loss of USD 12.4 million would have had to be recognized in the Statement of financial position as an increase in the employee benefits liability and a decrease in net assets. The actual impact in 2018 will depend on the discount rate determined according to the financial market conditions existing at that time and any changes to actuarial assumptions related to the medical trend rate and the demographics of the covered staff and retirees.

- Other payables to staff: unpaid salaries and allowances, reimbursements payable, and so on, at the reporting date.

89. Separation and after-service benefits are collectively referred to as terminal emoluments. Employee benefits payable within 12 months of the reporting date are classified as current liabilities, and those payable more than 12 months after the reporting date are classified as non-current liabilities.

Payables to suppliers

90. 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

91. 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

92. Provisions are generally recognized when the Organization has a legal or constructive obligation as a result of a past event, where it is probable that an outflow of resources will be required to settle the obligation and where a reliable estimate of the obligation can be made.

Revenue

- **Non-exchange revenue**

93. 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.

94. 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.

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

- **Exchange revenue**

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

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (continued)

Expenses

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

98. Using funds provided by donors, IOM purchases non-food items and food items which are then typically distributed in life-saving operations following natural disasters and in other similar emergency situations. As such, IOM's warehouse stocks at 31 December (excluding those items held in global stocks in pre-positioning warehouses) in any given year are typically distributed very soon thereafter (within three months of procurement) or are immaterial in value. Such items, therefore, are expensed on delivery to IOM. Material in-kind contributions are valued at fair value at the time they are donated, provided they would otherwise have been purchased by the Organization. IOM also acts as an agent to distribute items on behalf of other organizations (e.g. other United Nations agencies, NGOs). IOM does not record these items in the accounts as it does not receive future economic benefits or service potential from such supplies and materials.

99. 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

100. 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

101. 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

102. 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.

103. 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, which 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.
- (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 for the Organization.

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (continued)

(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.

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

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

Contingent liabilities

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

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

NOTE 3: CASH AND CASH EQUIVALENTS

106. 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 deposit accounts (of 90 days or less).

| | USD | |
|--|--------------------|--------------------|
| | 2017 | 2016 |
| Cash on hand | 512 189 | 766 433 |
| Deposits with banks – unrestricted | 642 133 167 | 504 981 691 |
| Total: Unrestricted cash | 642 645 356 | 505 748 124 |
| Sasakawa Endowment Fund (Note 13) | 2 000 000 | 2 000 000 |
| Total: Restricted cash – funds-in-trust | 2 000 000 | 2 000 000 |
| Total: Cash and cash equivalents | 644 645 356 | 507 748 124 |

107. Approximately 70 per cent of cash and cash equivalents held at the reporting date is held in accounts controlled by Headquarters. Overall, approximately 80 per cent of cash and cash equivalents were in currencies other than the US dollar.

108. 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 4: SHORT-TERM INVESTMENTS

109. Short-term investments are instruments held for a period of longer than 90 days and classified as current assets given that maturity dates are within 12 months of the reporting date. The Organization held short-term deposits and money market funds equivalent to USD 425,018,405 (2016: USD 311,365,629) at 31 December 2017 as shown in the table below.

| | (at USD equivalent) | | | | | |
|----------------------------|---------------------|--------------------|--------------------|-------------------|--------------------|--------------------|
| | 2017 | | | 2016 | | |
| | 90 to 180 days | More than 180 days | Total | 90 to 180 days | More than 180 days | Total |
| Short-term deposits | | | | | | |
| USD | 30 012 192 | 235 102 597 | 265 114 789 | 10 000 000 | 140 000 000 | 150 000 000 |
| EUR | | 59 737 157 | 59 737 157 | | 125 828 330 | 125 828 330 |
| GBP | | | | | 28 151 775 | 28 151 775 |
| CAD | | 3 968 254 | 3 968 254 | 7 385 524 | | 7 385 524 |
| Money market funds | | | | | | |
| USD | 96 198 205 | | 96 198 205 | | | |
| Total | 126 210 397 | 298 808 008 | 425 018 405 | 17 385 524 | 293 980 105 | 311 365 629 |

NOTE 5: CONTRIBUTIONS RECEIVABLE AND OTHER RECEIVABLES

110. 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 (contributions received in advance).

111. Amounts receivable for operations from governments and voluntary agencies decreased in 2017 to USD 149.63 million (2016: USD 160.24 million), consisting of invoiced and uninvoiced receivables of USD 90.31 million (inclusive of revaluations) (2016: USD 91.42 million) and USD 59.32 million (2016: USD 68.82 million), respectively. Of the invoiced receivables at 31 December 2017, USD 69.7 million had been received by 31 March 2018.

112. The invoiced receivables (inclusive of revaluation) at 31 December 2017 are shown in the table below.

| Receivable from | USD | |
|--|---------------------------|---|
| | Invoiced receivables 2017 | Subsequent receipts up to 31 March 2018 |
| United States | 32 220 389 | 31 991 071 |
| Canada | 15 220 125 | 15 029 053 |
| European Commission | 10 880 768 | 7 623 632 |
| Germany | 7 849 006 | 6 295 985 |
| Italy | 7 200 305 | 1 902 712 |
| Philippines | 4 205 820 | |
| Australia | 2 497 125 | 1 237 242 |
| United Nations organizations and funds | 2 208 838 | 348 546 |
| Colombia | 1 497 802 | 1 374 845 |
| Others | 6 532 999 | 3 910 472 |
| Total | 90 313 177 | 69 713 558 |

NOTE 5: CONTRIBUTIONS RECEIVABLE AND OTHER RECEIVABLES (continued)

113. The Administration regularly follows up with the donors on amounts receivable. Delays arise as a result of donor requests for detailed reporting and/or audits and of delays by donors in review and settlement procedures.

114. At 31 December 2017, the Organization had USD 6.92 million (2016: USD 10.7 million) of invoiced amounts receivable for more than one year. The following table provides an ageing summary of invoiced receivables, the majority of which (77%) 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 |
|---------------------|-----------------------|------------------------|--------------------|--------------|
| 50.35 | 18.72 | 14.32 | 6.92 | 90.31 |
| 56% | 21% | 16% | 7% | 100% |

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

| | USD | |
|--|--------------------|--------------------|
| | 2017 | 2016 |
| Current | | |
| Receivables – Voluntary contributions – donors | 149 633 844 | 160 239 380 |
| Net voluntary contributions receivable | 149 633 844 | 160 239 380 |
| Receivables – Assessed contributions | 8 078 422 | 4 271 318 |
| Less provision for doubtful receivables | (3 669 401) | (1 857 141) |
| Net assessed contributions receivable | 4 409 021 | 2 414 177 |
| Receivables – Other | 12 805 224 | 15 139 061 |
| Less provision for doubtful receivables | (529 158) | (259 699) |
| Net receivables – other | 12 276 066 | 14 879 362 |
| Subtotal: Current receivables | 166 318 931 | 177 532 919 |
| Non-current | | |
| Receivables – Assessed contributions | 427 726 | 456 743 |
| Receivables – Other | 2 829 567 | 2 305 831 |
| Subtotal: Non-current receivables | 3 257 293 | 2 762 574 |
| Total: Receivables | 169 576 224 | 180 295 493 |

116. Other current and non-current receivables from exchange transactions consist mainly of receivables from vendors of USD 8.4 million (2016: USD 12.3 million) and other taxes reimbursable by host governments of USD 5.2 million (2016: USD 4.4 million) and interest accrued of USD 2 million (2016: USD 0.7 million).

NOTE 6: INVENTORIES

117. The movement of global stocks of pre-positioned inventories during the 2017 reporting period is as shown in the table below.

| | USD | |
|---|----------------|----------------|
| | 2017 | 2016 |
| Balance as at 1 January | 272 716 | 144 723 |
| Additions | 375 039 | 716 932 |
| Transfers to projects for distribution to beneficiaries | (641 653) | (588 588) |
| Write-offs | (122) | (351) |
| Balance as at 31 December | 5 980 | 272 716 |

NOTE 7: INVESTMENT PROPERTY

118. On 6 September 2016, IOM acquired an apartment in the Commune of Meyrin, Canton of Geneva, Switzerland, through an unrestricted gift to the Organization. The fair value of the apartment, which includes a garage, was determined to be CHF 840,000 (equivalent to USD 858,896) by an independent valuation based on current prices in an active market for similar property in the same location and condition. IOM is holding the apartment for sale. IOM is not aware of any restrictions imposed by local laws or regulations on its right to fully realize the proceeds from the disposal of the property.

NOTE 8: OTHER ASSETS

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

| | USD | |
|---|--------------------|-------------------|
| | 2017 | 2016 |
| Current | | |
| Vendor down payments | 112 649 582 | 62 829 846 |
| Guarantee deposits | 1 269 555 | 867 082 |
| Unrealized gains: financial instruments – derivatives | | 826 040 |
| Subtotal: Current assets | 113 919 137 | 64 522 968 |
| Non-current | | |
| Guarantee deposits | 1 842 827 | 1 691 243 |
| Subtotal: Non-current assets | 1 842 827 | 1 691 243 |
| Total: Other assets | 115 761 964 | 66 214 211 |

120. The vendor down payments of USD 112.65 million (2016: USD 62.82 million) consist of advances to implementing partners, suppliers, consultants and service providers. The increase of USD 49.83 million compared with 2016 is mainly due to: timing differences in the payment of advances related to medical insurance coverage for employees; new project activities in Peru requiring a high level of advance payments to vendors; and advances to implementing partners relating to ongoing projects in Bangladesh, the Democratic Republic of the Congo, Nigeria and Yemen, among other countries.

NOTE 9: PROPERTY, PLANT AND EQUIPMENT

121. The Organization owns offices in six countries, namely in Argentina, Australia, the Plurinational State of Bolivia, Chile, Peru and Switzerland. In order to accurately reflect the value of buildings and land owned by IOM, the buildings and land were revalued at fair value at 31 December 2016, as determined by independent appraisals, conducted by valuation experts in each of the countries in which the properties are located. The valuations were conducted based on international valuation standards as promulgated by the International Valuation Standards Council and included assumptions relating to current market conditions. The net difference between historical cost and change in subsequent fair values for land and buildings of USD 23,073,889 is accounted for in the asset revaluation reserve, which forms a separate component of net assets/equity. No material changes within the respective market conditions during 2017 were noted that would warrant fresh market appraisals for this class of assets.

122. During 2017, IOM received donated assets valued at USD 47,666 (2016: USD 51,020) and the same amount has been recognized under “Property, plant and equipment” in the year as an acquisition. The fair value of such assets is amortized by way of depreciation over the useful life of these assets.

NOTE 9: PROPERTY, PLANT AND EQUIPMENT (continued)

123. Property, plant and equipment holdings for 2017 and 2016 are summarized in the tables below.

| | USD | | | | | | | |
|---|----------------|-------------------|-------------------------------|---------------------|-----------------------|------------------------|------------------------|---------------------|
| | Land | Buildings | Buildings – mobile structures | Vehicles | Communications and IT | Furniture and fixtures | Leasehold improvements | Total |
| Cost as at 1 January 2017 | 215 421 | 30 286 814 | 10 461 600 | 61 051 754 | 12 225 083 | 19 420 126 | 827 279 | 134 488 077 |
| Additions | | | 1 276 474 | 5 866 090 | 1 599 936 | 3 250 745 | | 11 993 245 |
| Disposals | | | (465 407) | (4 914 006) | (1 282 233) | (1 896 938) | | (8 558 584) |
| Transfers | | | (34 731) | (75 091) | 16 306 | 54 623 | | (38 893) |
| Cost as at 31 December 2017 | 215 421 | 30 286 814 | 11 237 936 | 61 928 747 | 12 559 092 | 20 828 556 | 827 279 | 137 883 845 |
| Accumulated depreciation at 1 January 2017 | | | (7 150 958) | (44 950 656) | (8 804 731) | (13 551 283) | (827 279) | (75 284 907) |
| Depreciation | | (734 354) | (1 527 228) | (9 089 288) | (1 520 308) | (2 685 579) | | (15 556 757) |
| Disposals | | | 343 987 | 4 683 211 | 1 220 912 | 1 746 226 | | 7 994 336 |
| Transfers | | | 10 387 | 15 391 | (16 306) | (54 623) | | (45 151) |
| Accumulated depreciation at 31 December 2017 | | (734 354) | (8 323 812) | (49 341 342) | (9 120 433) | (14 545 259) | (827 279) | (82 892 479) |
| Net carrying value at 1 January 2017 | 215 421 | 30 286 814 | 3 310 642 | 16 101 098 | 3 420 352 | 5 868 843 | | 59 203 170 |
| Net carrying value at 31 December 2017 | 215 421 | 29 552 460 | 2 914 124 | 12 587 405 | 3 438 659 | 6 283 297 | | 54 991 366 |

| | USD | | | | | | | |
|--|----------------|-------------------|-------------------------------|---------------------|-----------------------|------------------------|------------------------|---------------------|
| | Land | Buildings | Buildings – mobile structures | Vehicles | Communications and IT | Furniture and fixtures | Leasehold improvements | Total |
| Cost as at 1 January 2016 | 251 296 | 30 117 065 | 9 108 762 | 55 201 446 | 10 649 642 | 17 378 681 | 1 249 761 | 123 956 653 |
| Additions | | | 1 532 081 | 9 448 218 | 1 892 237 | 2 629 721 | | 15 502 257 |
| Disposals | | | (179 243) | (3 632 950) | (329 081) | (606 676) | (422 482) | (5 170 432) |
| Transfers | | | | 35 040 | 12 285 | 18 400 | | 65 725 |
| Revaluation loss due to currency rate fluctuations | (96 901) | (1 826 701) | | | | | | (1 923 602) |
| Recognized revaluation | 61 026 | 1 996 450 | | | | | | 2 057 476 |
| Cost as at 31 December 2016 | 215 421 | 30 286 814 | 10 461 600 | 61 051 754 | 12 225 083 | 19 420 126 | 827 279 | 134 488 077 |
| Accumulated depreciation at 1 January 2016 | | (384 805) | (5 907 383) | (38 925 500) | (7 753 806) | (11 716 741) | (1 035 023) | (65 723 258) |
| Depreciation | | (674 099) | (1 389 631) | (9 496 937) | (1 357 746) | (2 288 074) | | (15 206 487) |
| Disposals | | | 146 056 | 3 506 821 | 319 106 | 471 932 | 207 744 | 4 651 659 |
| Transfers | | | | (35 040) | (12 285) | (18 400) | | (65 725) |
| Reversal of accumulated depreciation for revalued building | | 1 058 904 | | | | | | 1 058 904 |
| Accumulated depreciation at 31 December 2016 | | | (7 150 958) | (44 950 656) | (8 804 731) | (13 551 283) | (827 279) | (75 284 907) |
| Net carrying value at 1 January 2016 | 251 296 | 29 732 260 | 3 201 379 | 16 275 946 | 2 895 836 | 5 661 940 | 214 738 | 58 233 395 |
| Net carrying value at 31 December 2016 | 215 421 | 30 286 814 | 3 310 642 | 16 101 098 | 3 420 352 | 5 868 843 | | 59 203 170 |

NOTE 10: INTANGIBLE ASSETS

124. Intangible assets are summarized in the table below.

| | USD | | | | | |
|--|-------------------------------|-------------------------------|------------------|-------------------------------|-------------------------------|------------------|
| | 2017 | | | 2016 | | |
| | Software externally purchased | Software internally developed | Total | Software externally purchased | Software internally developed | Total |
| Cost as at 1 January | 290 210 | 196 239 | 486 449 | 196 711 | 196 239 | 392 950 |
| Additions | 139 535 | | 139 535 | 93 499 | | 93 499 |
| Under development | | 553 149 | 553 149 | | | |
| Disposals | (11 306) | | (11 306) | | | |
| Cost as at 31 December | 418 439 | 749 388 | 1 167 827 | 290 210 | 196 239 | 486 449 |
| Accumulated amortization at 1 January | (187 676) | (34 463) | (222 139) | (148 687) | (14 839) | (163 526) |
| Amortization | (64 714) | (19 624) | (84 338) | (38 989) | (19 624) | (58 613) |
| Disposals | 11 306 | | 11 306 | | | |
| Accumulated amortization at 31 December | (241 084) | (54 087) | (295 171) | (187 676) | (34 463) | (222 139) |
| Net carrying value at 1 January | 102 534 | 161 776 | 264 310 | 48 024 | 181 400 | 229 424 |
| Net carrying value at 31 December | 177 355 | 695 301 | 872 656 | 102 534 | 161 776 | 264 310 |

125. 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)

126. Contributions received from donors in advance of performance delivery under the operational programmes totalled USD 929,768,258 (2016: USD 759,957,757). Assessed contributions received from Member States in advance of the next year's assessment scale taking effect under the administrative programme totalled USD 597,082 (2016: USD 573,483), as shown in the table below.

| Member State | CHF |
|--|----------------|
| Benin | 25 340 |
| Burkina Faso | 50 967 |
| Democratic Republic of the Congo | 2 998 |
| Israel | 38 285 |
| Kyrgyzstan | 3 630 |
| Lesotho | 1 512 |
| Mali | 101 |
| Niger | 1 709 |
| Poland | 459 356 |
| Vanuatu | 43 |
| Zimbabwe | 5 |
| Total: Deferred revenue – assessed contributions – CHF | 583 946 |
| Total: Deferred revenue – assessed contributions – USD (at 0.978) | 597 082 |

127. Other deferred contributions received from migrants and self-payers and down payments from customers totalled USD 16,156,519 (2016: USD 13,850,627).

NOTE 12: LIABILITIES RELATING TO EMPLOYEE BENEFITS

128. Terminal emoluments are the sum of entitlements due to a staff member upon separation from the Organization in line with the employment contract or the Staff Regulations and Rules. Terminal emoluments include: accumulated leave, repatriation and travel costs for international staff, separation entitlements and after-service health insurance coverage for retired staff. For terminal emolument obligations relating to termination indemnities, and so on, see Note 17: Reserves.

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

130. Under the Operational Part of the Budget, terminal emoluments for staff are funded through a fixed percentage charged to salary costs. During 2016, the percentage was reviewed by an actuary and was established at 6 per cent effective from 1 January 2017. The applied percentage is regularly reviewed to determine its appropriateness.

131. Under the Administrative Part of the Budget, terminal emoluments are funded by a yearly allotment based on the anticipated entitlements for staff departing in the coming year. For 2017, the budget for terminal emoluments was CHF 700,000 (2016: CHF 700,000), whereas the actual terminal emolument payments were CHF 1,007,436 (2016: CHF 264,360). The number of staff departing during the next year and the entitlements required cannot be fully anticipated at the time the budget is prepared. The unfunded liability related to employee benefits in the Administrative Part of the Budget amounts to USD 14.3 million (2016: USD 13.4 million).

132. 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.

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

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

| | USD | |
|--|--------------------|-------------------|
| | 2017 | 2016 |
| Current | | |
| Employee benefit liabilities | 9 929 324 | 8 126 746 |
| UNJSPF | 17 620 | 52 920 |
| Other payables to employees | 5 310 606 | 4 538 236 |
| Subtotal: Current | 15 257 550 | 12 717 902 |
| Non-current | | |
| Employee benefit liabilities | 92 650 420 | 81 222 116 |
| Subtotal: Non-current | 92 650 420 | 81 222 116 |
| Total: Payables relating to employees | 107 907 970 | 93 940 018 |

NOTE 12: LIABILITIES RELATING TO EMPLOYEE BENEFITS (continued)

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

| | USD | |
|---|--------------------|-------------------|
| | 2017 | 2016 |
| CURRENT LIABILITIES – Employment benefits provision for: | | |
| Accumulated leave | 3 176 565 | 2 768 963 |
| Repatriation grant | 576 907 | 468 466 |
| Repatriation travel and removal of personal effects | 1 347 975 | 1 166 471 |
| Separation entitlements | 227 145 | 227 717 |
| Early retirement | 10 080 | 14 804 |
| After-service health insurance – Health Insurance Plan | 2 614 688 | 1 900 929 |
| After-service health insurance – Medical Service Plan | 1 975 964 | 1 579 396 |
| Subtotal: Current employee benefit liabilities | 9 929 324 | 8 126 746 |
| NON-CURRENT LIABILITIES – Employment benefits provision for: | | |
| Accumulated leave | 32 118 603 | 27 997 290 |
| Repatriation grant | 17 145 182 | 13 509 531 |
| Repatriation travel and removal of personal effects | 13 629 525 | 11 794 315 |
| Separation entitlements | 6 840 447 | 6 846 355 |
| Early retirement | 101 918 | 149 686 |
| After-service health insurance – Health Insurance Plan | 16 307 707 | 15 603 468 |
| After-service health insurance – Medical Service Plan | 6 507 038 | 5 321 471 |
| Subtotal: Non-current employee benefit liabilities | 92 650 420 | 81 222 116 |
| Total: Employee benefit liabilities | 102 579 744 | 89 348 862 |

Actuarial assumptions and methods

136. Each year, IOM reviews and selects assumptions and methods that will be used by the actuary in the valuation to determine the expense and contribution requirements for after-service health insurance, repatriation grants and separation entitlements. The assumptions as at the reporting date are used to determine the present value of defined benefit obligation at that date and the pension expense for the following year.

137. The principal financial assumptions used at 31 December 2017 and 31 December 2016 are presented in the table below.

| | 2017 | 2016 |
|--|--------------|--------------|
| Discount rate | | |
| Health Insurance Plan and Medical Service Plan (CHF payroll) | 0.60% | 0.60% |
| Health Insurance Plan and Medical Service Plan (USD payroll) | 3.90% | 4.20% |
| Repatriation grant | 3.40% | 3.50% |
| Severance pay | 3.40% | 3.50% |
| Salary increases | | |
| Professional staff | 3.50% | 3.01% |
| General Service staff | 5.44% | 5.60% |
| Medical cost trend rate | 3.50% | 3.50% |

NOTE 12: LIABILITIES RELATING TO EMPLOYEE BENEFITS (continued)

138. Discount rate selection: The method for setting the discount, and in particular the rate used to discount post-employment benefit obligations (both funded and unfunded), reflects the time value of money. The currency and term of the financial instrument selected to reflect the time value of money are consistent with the currency and estimated term of the post-employment benefit obligations. The discount rate reflects the estimated timing of benefit payments. IOM considered the high-quality corporate bonds market as the best reference. The market conditions as of 31 December 2017 of the bonds market for Switzerland, the eurozone and the United States were considered. The discount rate has been calculated as a single equivalent rate based on AA corporate bonds calculated using the harmonized yield curves developed by actuaries for use by United Nations entities and taking into consideration the longevity of the IOM liability.

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

140. The following tables provide additional information and analysis in relation to employee 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 2017 | 27 149 483 | 12 632 397 | 17 722 089 | 7 067 592 | 64 571 561 |
| Unrecognized net actuarial gain/(loss) | (8 227 088) | (4 149 395) | | | (12 376 483) |
| Defined benefit obligation at 31 December 2017 | 18 922 395 | 8 483 002 | 17 722 089 | 7 067 592 | 52 195 078 |
| Defined benefit obligation (prior years) at: | | | | | |
| 31 December 2016 | 17 504 397 | 6 900 867 | 13 977 997 | 7 074 072 | 45 457 333 |
| 31 December 2015 | 17 359 139 | 6 069 437 | 15 390 822 | 7 342 359 | 46 161 757 |
| 31 December 2014 | 16 817 173 | 5 369 522 | 13 532 904 | 8 140 056 | 43 859 655 |

| 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 2017 | 26 514 271 | 8 815 779 | 13 977 997 | 7 074 072 | 56 382 119 |
| Service cost for 2017 | 1 073 811 | 1 211 774 | | | 2 285 585 |
| Interest cost for 2017 | 827 118 | 367 622 | 468 466 | 227 717 | 1 890 923 |
| Amortization of net (gain) loss | (281 682) | 2 309 370 | 3 877 764 | 1 153 026 | 7 058 478 |
| Benefits paid from plan/company | (984 035) | (72 148) | (602 138) | (1 387 223) | (3 045 544) |
| Defined benefit obligation at 31 December 2017 | 27 149 483 | 12 632 397 | 17 722 089 | 7 067 592 | 64 571 561 |

| Annual expense for 2017 | USD | | | | |
|---|-------------------------------------|------------------------------------|---------------------|-------------------------|------------------|
| | After-service Health Insurance Plan | After-service Medical Service Plan | Repatriation grants | Separation entitlements | Total |
| Service cost for 2017 | 1 073 811 | 1 211 774 | | | 2 285 585 |
| Interest cost for 2017 | 827 118 | 367 622 | 468 466 | 227 717 | 1 890 923 |
| (Gain)/Loss amortization of change in actuarial assumptions | 501 104 | 74 887 | 3 877 764 | 1 153 026 | 5 606 781 |
| Total expense recognized in statement of financial performance at 31 December 2017 | 2 402 033 | 1 654 283 | 4 346 230 | 1 380 743 | 9 783 289 |

NOTE 12: LIABILITIES RELATING TO EMPLOYEE BENEFITS (continued)

| Sensitivity to trend rate assumptions | USD | | | |
|---|-------------------------------------|-------------|------------------------------------|-------------|
| | After-service Health Insurance Plan | | After-service Medical Service Plan | |
| | 2017 | 2016 | 2017 | 2016 |
| Valuation trend +1% (beginning of year) | 4.5% | 1.50%–3.00% | 4.5% | 1.50%–3.00% |
| Amount of total service cost and interest cost components | 2 166 836 | 1 350 183 | 1 824 033 | 1 136 892 |
| Effect on total service cost and interest cost components | 265 907 | 148 979 | 244 637 | 234 714 |
| Valuation trend +1% (end of year) | 4.5% | 4.5% | 4.5% | 4.5% |
| Amount of defined benefit obligation | 31 116 276 | 30 074 057 | 14 568 513 | 10 126 531 |
| Effect on defined benefit obligation | 3 966 793 | 3 559 786 | 1 936 116 | 1 310 752 |
| Valuation trend –1% (beginning of year) | 2.5% | 0.00%–1.00% | 2.5% | 0.00%–1.00% |
| Amount of total service cost and interest cost components | 1 679 488 | 1 085 122 | 1 380 501 | 731 662 |
| Effect on total service cost and interest cost components | (221 441) | (116 082) | (198 895) | (170 516) |
| Valuation trend –1% (end of year) | 2.5% | 2.50% | 2.5% | 2.50% |
| Amount of defined benefit obligation | 23 868 219 | 23 542 889 | 11 038 417 | 7 739 314 |
| Effect on defined benefit obligation | (3 281 264) | (2 971 382) | (1 593 980) | (1 076 465) |

United Nations Joint Staff Pension Fund

141. 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.

142. 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 at 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.

143. During 2017, the Fund identified anomalies in the census data utilized in the actuarial valuation performed as of 31 December 2015. As such, as an exception to the normal biannual cycle, a roll-forward of the participation data as of 31 December 2013 to 31 December 2016 was used by the Fund for its 2016 financial statements. An actuarial valuation as of 31 December 2017 is currently being performed.

144. The roll-forward of the participation data as of 31 December 2013 to 31 December 2016 resulted in a funded ratio of actuarial assets to actuarial liabilities, assuming no future pension adjustments, of 150.1 per cent (127.5% in the 2013 valuation). The funded ratio was 101.4 per cent (91.2% in the 2013 valuation) when the current system of pension adjustments was taken into account.

145. After assessing the actuarial sufficiency of the Fund, the consulting actuary concluded that there was no requirement, as at 31 December 2016, for deficiency payments under Article 26 of the UNJSPF Regulations as the actuarial value of assets exceeded the actuarial value of all accrued liabilities under the Fund. In addition, the market value of assets also exceeded the actuarial value of all accrued liabilities as at the valuation date. At the time of preparing the present report, the United Nations General Assembly had not invoked the provision of Article 26.

146. 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 accessed on the UNJSPF website (www.unjspf.org). During 2017, IOM contributions to the UNJSPF amounted to USD 36.5 million (2016: USD 31.2 million).

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

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

| | USD | |
|---|--------------------|--------------------|
| | 2017 | 2016 |
| Current | | |
| Invoiced payables | 128 077 559 | 105 408 739 |
| Accrued expenses | 3 390 110 | 2 914 452 |
| Total: Payables to suppliers and implementing partners | 131 467 669 | 108 323 191 |

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

| | USD | |
|--|-------------------|-------------------|
| | 2017 | 2016 |
| Current | | |
| Refunds due | 4 552 630 | 7 304 379 |
| Unrealized losses – financial derivatives | 393 762 | |
| Other liabilities | 10 800 456 | 10 325 556 |
| Subtotal: Other current liabilities | 15 746 848 | 17 629 935 |
| Non-current | | |
| Sasakawa Endowment Fund | 2 000 000 | 2 000 000 |
| Other liabilities | 1 315 592 | 1 321 926 |
| Subtotal: Other non-current liabilities | 3 315 592 | 3 321 926 |
| Total: Other liabilities | 19 062 440 | 20 951 861 |

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

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

| | USD | |
|--|------------------|------------------|
| | 2017 | 2016 |
| Capital account balance at the end of the year | 2 000 000 | 2 000 000 |
| Income account | | |
| Interest income during the year | 16 700 | 7 500 |
| Transfers from Sasakawa Endowment Fund to projects | | |
| Safe Space and Shelter for Victims of Trafficking in Madagascar | (16 700) | |
| Capacity-building in Reparations and Land and Property Restitution | | (7 500) |
| Income account at the end of the year | 0 | 0 |

NOTE 14: BORROWINGS

151. 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 2017 was CHF 368,600 (2016: 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.

NOTE 14: BORROWINGS (continued)

| | CHF | |
|----------------------------------|------------------|------------------|
| | 2017 | 2016 |
| Swiss Government loan | 18 000 000 | 18 000 000 |
| Accumulated repayments | (12 102 372) | (11 733 772) |
| Loan balance – CHF | 5 897 628 | 6 266 228 |
| Loan balance – USD | 6 030 294 | 6 113 393 |
| – current | 376 892 | 359 610 |
| – non-current | 5 653 402 | 5 753 783 |
| Loan balance – USD | 6 030 294 | 6 113 393 |
| Year-end exchange rate (CHF/USD) | 0.978 | 1.025 |

NOTE 15: RESOURCES CARRIED FORWARD

152. The operational programmes on a full accruals (IPSAS) basis ended in 2017 as follows:

- (a) A surplus relating to the staff security mechanism of USD 3,141,338 (2016: surplus of USD 1,177,147);
- (b) An increase to the Operational Support Income reserve of USD 4,131,435 (2016: increase of USD 7,830,918), bringing the total of the reserve to USD 35,487,980 (2016: USD 31,356,545).

153. 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.

154. 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. As at 31 December 2017, CHF 403,878 (USD 316,955) of that amount had been used.

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

| | USD | | |
|---|---------------------|---------------------|-------------------------|
| | 2017 | 2016 | (Increase)/ Decrease |
| Resources carried forward – surplus/(deficit) | | | |
| Administrative programme | | | |
| Resources from previous years | 474 652 | 474 652 | |
| Resources for current year | (3 996 514) | (1 824 388) | 2 172 126 |
| Increase/(Decrease) in administrative surplus – previous years | (529 967) | (529 967) | |
| Net impact of IPSAS adjustment | (11 139 092) | (11 139 092) | |
| Administrative programme: Resources carried forward | (15 190 921) | (13 018 795) | 2 172 126 |
| Operational programmes | | | |
| Operational programmes – Operational Support Income | 35 487 980 | 31 356 545 | (4 131 435) |
| Staff security mechanism | 7 494 907 | 4 353 569 | (3 141 338) |
| Accumulated surplus/(deficits) | 13 514 306 | 8 198 228 | (5 316 078) |
| Net impact of IPSAS adjustment | 20 911 490 | 22 131 292 | 1 219 802 |
| Operational programmes: Resources carried forward | 77 408 683 | 66 039 634 | (11 369 049) |
| Subtotal: Accumulated surpluses/(deficits) | 62 217 762 | 53 020 839 | (9 196 923) |
| Accumulated surpluses/(deficits) – exchange transactions | 36 529 904 | 34 165 818 | (2 364 086) |
| Currency translations (gains/(losses)) | (28 310 477) | (88 671 137) | (60 360 660) |
| Total: Resources carried forward | 70 437 189 | (1 484 480) | (71 921 669) |

NOTE 15: RESOURCES CARRIED FORWARD (continued)

156. The net impact of the IPSAS adjustment of USD 1,219,802 in 2017 within the operational programmes, referred to in the above table, consists of the reversal of unrealized gains on financial instruments – derivatives recognized of USD 826,040 in 2016 (see Note 8) and the recognition of unrealized losses of financial instruments – derivatives of USD 393,762 in 2017 (see Note 13).

NOTE 16: ACCUMULATED FUND BALANCE

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

| | USD | |
|---|---------------------|---------------------|
| | 2017 | 2016 |
| Accumulated surpluses/(deficits) | | |
| Non-exchange transactions | 62 217 762 | 53 020 839 |
| Exchange transactions | 36 529 904 | 34 165 818 |
| Subtotal: Accumulated surpluses/(deficits) | 98 747 666 | 87 186 657 |
| Currency translations gains/(losses) | (28 310 477) | (88 671 137) |
| Total accumulated surpluses/(deficits) | 70 437 189 | (1 484 480) |

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

| | USD | |
|---|---------------------|---------------------|
| | 2017 | 2016 |
| Opening balance at the beginning of the year | (88 671 137) | (86 483 702) |
| Realized foreign exchange gains/(losses) | 37 610 983 | 715 675 |
| Unrealized foreign exchange gains/(losses) | 21 529 875 | (153 467) |
| Subtotal: Exchange gains/(losses) | 59 140 858 | 562 208 |
| Building revaluation loss due to currency rate fluctuations (see Note 9) | | (1 923 602) |
| Financial instruments – derivatives (see Notes 8 and 13) | 1 219 802 | (826 040) |
| Closing balance at the end of the year | (28 310 477) | (88 671 137) |

159. The currency translations (gains/(losses)) amount of (USD 28,310,477) (2016: (USD 88,671,137)) mainly represents the accumulated unrealized revaluation of foreign currency monetary assets and liabilities converted into US dollars together with any realized exchange gains and losses upon settlements of accounts receivable and payable and balances of completed projects reported in a currency other than US dollars.

NOTE 17: RESERVES

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

| | USD | |
|---|-------------------|-------------------|
| | 2017 | 2016 |
| Reserves | | |
| Terminations reserve | 72 103 614 | 70 889 676 |
| Rapid Response Transportation Fund | 820 382 | 814 662 |
| Contingency reserve | 1 000 000 | 1 000 000 |
| Emergency Preparedness Account | 129 594 | 129 594 |
| Loans – Member States | 1 680 400 | 1 680 400 |
| Refugee Loan Fund – IOM equity (see Appendix 6) | 311 553 | 311 553 |
| Migration Emergency Funding Mechanism | 3 011 309 | 3 426 978 |
| Total reserves | 79 056 852 | 78 252 863 |

Terminations reserve

161. Funds have been set aside to meet other end-of-service requirements. For instance, under the Staff Regulations and Rules, termination indemnities are typically payable to staff whose contracts are terminated before their expiration date. The amount set aside from the terminal emoluments reserve for this purpose totalled USD 72,103,614 (2016: USD 70,889,676).

Rapid Response Transportation Fund

162. 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.

163. 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.

164. Any authorized use of the Fund is considered as an advance against specific activities involving transportation assistance. All funds advanced from the Fund are to be fully reimbursed prior to the operation's conclusion and no later than six months after authorization.

| | USD | |
|---|----------------|----------------|
| | 2017 | 2016 |
| Opening balance at the beginning of the year | 814 662 | 811 797 |
| Contributions to the Fund | | |
| Interest income | 5 720 | 2 865 |
| Total: Contributions to the Fund | 5 720 | 2 865 |
| Repayment to the Fund from the following projects | | |
| Relocation of 15 000 Refugees of the Democratic Republic of the Congo in Lunda Norte Province in Angola | 436 819 | |
| Displaced Person Movement – Malawi | | 100 000 |
| Total: Repayments to the Fund from projects | 436 819 | 100 000 |
| Transfers from the Fund to the following projects | | |
| Relocation of 15 000 Refugees of the Democratic Republic of the Congo in Lunda Norte Province in Angola | 436 819 | |
| Displaced Person Movement – Malawi | | 100 000 |
| Total: Expenditure | 436 819 | 100 000 |
| Closing balance at the end of the year | 820 382 | 814 662 |

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

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

Emergency Preparedness Account

166. The Emergency Preparedness Account (EPA) was established in accordance with General Bulletin No. 1054 of 30 August 1993. It is drawn on in emergency situations where there exists a clear need for immediate assessment and operational expenditure prior to the actual receipt of external operational funding. Any authorized use of the EPA is considered an advance against the specific operation that it supports, and all funds disbursed from the EPA are normally to be reimbursed as soon as possible once the operation obtains donor support. The amount available at the end of the year is USD 129,594 (2016: USD 129,594).

Loans from Member States

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

Migration Emergency Funding Mechanism

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

NOTE 17: RESERVES (continued)

**Statement for the Migration Emergency Funding Mechanism
for the year ended 31 December 2017**

| | USD | |
|---|------------------|------------------|
| | 2017 | 2016 |
| Opening balance brought forward at the beginning of the year | 3 426 978 | 2 613 577 |
| Interest income during the year | 21 205 | 10 771 |
| Contributions to the Mechanism | | |
| Philippines | 100 000 | |
| Total contributions and interest to the Mechanism | 3 548 183 | 2 624 348 |
| Repayments to the Mechanism from projects | | |
| Emergency Response in Cox's Bazar | 2 500 000 | |
| Emergency Response for the Nigerian Crisis | 198 | |
| Emergency Response for the Western Balkans | 284 722 | |
| Upgrading Shelter Facilities for Internally Displaced Persons in Dominica – Guyana | 9 385 | |
| Establishment of an Early Warning Information-sharing Network along the Migration Route from Greece to Serbia | 42 338 | |
| Technical Surge Support to Prepare for, Respond to and Recover from Drought-induced Displacement in Somalia | 300 000 | |
| Emergency Return Assistance for Stranded Ethiopian Migrants in Saudi Arabia | 87 324 | |
| Emergency Response for the Western Balkans | 117 | |
| Emergency Evacuation in Yemen | | 600 000 |
| Emergency Response for Ecuador | | 500 000 |
| Emergency Response for the Nigerian Crisis | | 446 000 |
| Establishment of an IOM office in the Central African Republic | | 333 226 |
| Emergency Response to the Tropical Cyclone in Fiji | | 200 000 |
| Field Data Collection and Central Data Repository on Migration Flows Towards Europe | | 50 000 |
| Emergency Assistance for Trafficked Fishermen in Papua New Guinea | | 13 404 |
| Total contributions, interest and repayments to the Mechanism | 6 772 267 | 4 766 978 |
| Transfers from the Mechanism to projects | | |
| Emergency Response in Cox's Bazar | 2 500 000 | |
| Technical Surge Support to Prepare for, Respond to and Recover from Drought-induced Displacement in Somalia | 300 000 | |
| Emergency Response for Ecuador | | 500 000 |
| Emergency Response to the Tropical Cyclone in Fiji | | 200 000 |
| Emergency Evacuation in Yemen | | 600 000 |
| Emergency Assistance for Stranded Migrants in the Horn of Africa (Ethiopia and Somalia (Puntland)) from Yemen | 920 958 | |
| Expenses | | |
| Staff and Office Costs for Yearly Management of the Migration Emergency Funding Mechanism | 40 000 | 40 000 |
| Total expenditure | 3 760 958 | 1 340 000 |
| Closing balance carried forward at the end of the year | 3 011 309 | 3 426 978 |

NOTE 18: CONTINGENT LIABILITIES

Co-funding

169. 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 2017, IOM had 12 ongoing projects into 2018 and beyond, one of which had a potential co-funding exposure amounting to USD 76,865 (EUR 64,336). The managers of such projects are required to actively pursue options to secure the full co-funding requirement within the project's implementation period.

Frozen bank accounts in Guatemala

170. 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 resources of the Government of Guatemala 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 moved back down through the courts in order to be implemented. In compliance with the Constitutional Court order, Tradeco set out again the collection lawsuit and the request for the freezing of the IOM accounts before the ordinary court. In the corresponding process, IOM set out the arguments related to the privileges and immunities that correspond to the Organization and its staff members; however, these arguments were rejected by the judge in the sentence dated 29 December 2017. IOM filed an appeal action against this sentence, which it is still in process.

Potential disallowance of expenditures

171. Under the project funded by USAID to provide health and education facilities for displaced populations in Afghanistan, IOM hired a local construction subcontractor in 2010 but terminated the contract in 2013 owing to unsatisfactory performance. This subcontractor has been seeking damages from IOM in the amount of approximately USD 1.9 million and has proposed that an arbitration process be conducted with the United Nations Commission on International Trade Law. IOM has been contesting and responding to counter the subcontractor's claim. Since the withdrawal of the initial legal counsel of the subcontractor and the appointment of the new legal counsel in December 2015, IOM has received only a few letters from the subcontractor reiterating its claim. The last correspondence was sent by IOM on 14 October 2017. The project has since been completed.

NOTE 18: CONTINGENT LIABILITIES (continued)**Iraq out-of-country voting project**

172. 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 raised questions about the high cost of the project, noting that the per capita cost was quite high as only about 200,000 overseas Iraqis voted, rather than the 1 million that had been hoped for. The view of the Government of Iraq is that IOM's expenditures were excessive and that the project costs should have been USD 57 million lower. IOM firmly believes that the costs of the project were appropriate and fully justified, as the implementation had to be carried out in an extremely short time frame of 83 days and with significant and necessary security expenditures given the numerous security risks prevailing at the time. Furthermore, IOM believes that it cannot be held accountable for the lower-than-expected voter turnout, which was the principal reason for the high per capita cost result. The Iraqi Government brought an action against IOM in a local court in Baghdad to try to recover the funds related to the questioned costs. With the aim of reaching an understanding with the Iraqi Government on this matter, an IOM delegation from Headquarters met with senior Iraqi Government officials in Amman on 20 October 2015 to begin negotiations on a resolution to the outstanding issues relating to this 12-year-old project. The Iraqi Government agreed to temporarily suspend its legal actions while negotiations were under way. During the course of 2017, the court case was re-activated. On 22 January 2018, however, the Appeal Court confirmed the First Instance Court judgement in IOM's favour, dismissing the Government's claim. A subsequent appeals process confirmed the judgement of the Appeal Court, but further opportunities for appeal exist.

NOTE 19: COMMITMENTS**Operating lease commitments**

173. The future aggregate minimum lease payments under non-cancellable operating leases where IOM is lessee are shown in the table below.

| Duration of operating leases (IOM as lessee) | USD |
|--|------------------|
| | 2017 |
| No later than 1 year | 3 217 520 |
| Later than 1 year and no later than 5 years | 5 986 988 |
| Later than 5 years | 609 781 |
| Total | 9 814 289 |

174. 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.

175. 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 20: RELATED PARTIES

176. The Organization is governed by the Council, which is composed of representatives of all 169 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.

NOTE 20: RELATED PARTIES (continued)

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

178. 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.

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

| | 2017 | | 2016 | |
|--|-----------------------|------------------------------|-----------------------|------------------------------|
| | 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 | 1 603 334 | 4 | 1 414 370 |
| Other senior managers | 5 | 1 550 115 | 5 | 1 487 999 |

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

NOTE 21: BUDGET TO ACTUAL COMPARISONS

181. 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

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

183. IOM received additional confirmed funding of approximately USD 511.88 million in the last four months of the year (2016: USD 421.33 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).

184. The actual amounts expressed on a comparable basis for General Programme Support include budgeted expenditures forming part of the Services/Support summary table VIII in budget documents C/107/6/Rev.1 and S/20/11 for the following activities: Seconded Staff, Migrant Management and Operational Systems Application (MiMOSA), Staff and Services Covered by Miscellaneous Income, the Sasakawa Endowment Fund, International Migration Law, Humanitarian Assistance for Stranded Migrants, and other miscellaneous activities.

185. The budget to actual comparison for the administrative programme is presented separately in Swiss francs as required by Financial Regulation 3.2 – see the Statement of financial performance and budget comparison (administrative programme) (Statement V(b)). The total 2017 assessed contribution from a new Member State of CHF 558 has been used to contribute towards costs relating to staff development and learning, specifically, the IOM staff exchange programme, which provides on-the-job training for national staff members who have the capacity to contribute at an advanced level to both their Field Office and the Organization at large, as presented in the Revision of the Programme and Budget for 2017 (S/20/11) and approved by Member States through SCPF Resolution No. 14 of 22 June 2017.

NOTE 21: BUDGET TO ACTUAL COMPARISONS (continued)

186. 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.

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

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

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

| | USD | | | |
|--|----------------------|----------------------|----------------------|--------------------|
| | Operating activities | Investing activities | Borrowing activities | Total |
| Entity differences – administrative programme | | | | |
| Surplus/(Deficit) for the period | (2 109 537) | | | (2 109 537) |
| Adjustment for excess expenses brought forward | 564 204 | | | 564 204 |
| Administrative programme surplus for the period on budgetary basis (Statement V(b)) in US dollars | (1 545 333) | | | (1 545 333) |
| Entity differences – operational programmes | | | | |
| Operational revenue on budgetary basis | 1 565 812 273 | | | 1 565 812 273 |
| Operational expense on budgetary basis (Statement V(a)) | (1 546 603 451) | | | (1 546 603 451) |
| Exchange difference | 60 366 790 | | | 60 366 790 |
| Operations surplus on budgetary basis | 79 575 612 | | | 79 575 612 |
| Total operating surplus on budgetary basis | 78 030 279 | | | 78 030 279 |
| Basis differences | | | | |
| Gain/(Loss) on sale of assets | (564 248) | | | (564 248) |
| Depreciation expense | (15 641 095) | | | (15 641 095) |
| Acquisition expense | | 12 476 463 | | 12 476 463 |
| Staff benefit expense | (2 367 960) | | | (2 367 960) |
| Doubtful receivable expense | (264 658) | | | (264 658) |
| Financial instruments | (1 219 802) | | | (1 219 802) |
| Revaluation adjustment | (4 802) | | | (4 802) |
| Total basis adjustments | (20 062 565) | 12 476 463 | | (7 586 102) |
| Net result as per the Statement of financial performance (Statement II) | 57 967 714 | 12 476 463 | | 70 444 177 |

NOTE 22: SERVICES IN KIND

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

| Donor | Type/Class of services in kind received | Unit/Measure |
|---|---|---------------|
| Audit and Oversight Advisory Committee | Audit advisory services | 45.5 days |
| CANADEM | Personnel services | 395 days |
| City of Lausanne (SYNI Programme) | Personnel services | 990 days |
| Danish Refugee Council | Personnel services | 41 days |
| Government of Ghana | Audit service | 234 days |
| Government of Morocco (Ministry of Interior) | Transport services | 1 742 tickets |
| HELP Logistics AG | Consulting services | 209 days |
| iMMAP | Personnel services | 197 days |
| Netherlands Enterprise Agency | Personnel services | 89 days |
| Norwegian Refugee Council | Personnel services | 4 590 days |
| Oxfam | Personnel services | 53 days |
| RedR Australia | Personnel services | 127 days |
| Salesforce.com | Consulting services | 12 days |
| Swedish Civil Contingencies Agency (MSB) | Personnel services | 568 days |
| Swiss Agency for Development and Cooperation | Personnel services | 62 days |
| United Kingdom Department for International Development | Personnel services | 321 days |

189. 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), Sudan (Kadugli) and the United Republic of Tanzania (Moshi).

NOTE 23: REVENUE AND EXPENSES

Revenue

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

| | USD | | | |
|---|-----------------------------------|----------------------|-----------------------------|----------------------|
| | 2017 | | | 2016 |
| | ADMINISTRATIVE BUDGETARY BASIS | OPERATIONAL | NET ACCRUALS ADJUSTMENTS | TOTAL |
| REVENUE | | | | |
| Earmarked contributions | | | | |
| Voluntary contributions – earmarked | | 1 442 724 624 | | 1 442 724 624 |
| Assessed contributions | 49 453 975 | | | 49 453 975 |
| Receipts from refugees, migrants, sponsors, other | | 94 944 409 | (564 248) | 94 380 161 |
| In-kind contributions | | 7 353 202 | | 7 353 202 |
| Subtotal: Earmarked | 49 453 975 | 1 545 022 235 | (564 248) | 1 593 911 962 |
| Unearmarked contributions | | | | |
| Interest and other unearmarked revenue (net) | | 5 909 544 | | 5 909 544 |
| Voluntary contributions – unearmarked | | 14 880 494 | | 14 880 494 |
| Subtotal: Unearmarked | | 20 790 038 | | 20 790 038 |
| TOTAL REVENUE | 49 453 975 | 1 565 812 273 | (564 248) | 1 614 702 000 |
| | | | | 1 615 633 992 |

NOTE 23: REVENUE AND EXPENSES (continued)

191. 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.

192. 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.

193. Receipts from refugees, migrants, sponsors and others represent funds received by IOM to cover travel, visa and medical costs incurred. Revenue is recognized when the underlying service covered by the funds has been delivered. The net accruals 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.

194. 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.

195. 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

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

| | USD | | | | |
|---|-----------------------------------|----------------------|-----------------------------|----------------------|----------------------|
| | 2017 | | | 2016 | |
| | ADMINISTRATIVE BUDGETARY BASIS | OPERATIONAL | NET ACCRUALS ADJUSTMENTS | TOTAL | TOTAL |
| EXPENSES | | | | | |
| Transportation assistance | | 218 420 134 | | 218 420 134 | 317 729 811 |
| Medical assistance | | 27 579 176 | | 27 579 176 | 33 982 281 |
| Other direct assistance to beneficiaries | | 212 915 159 | | 212 915 159 | 196 438 314 |
| Implementing partner transfers | | 85 485 178 | | 85 485 178 | 63 932 599 |
| Contractual services (including on behalf of beneficiaries) | 3 959 674 | 337 504 447 | (427 726) | 341 036 395 | 345 173 443 |
| Staff salaries and benefits | 40 760 170 | 420 825 033 | 2 367 960 | 463 953 163 | 407 473 229 |
| Travel and subsistence | 2 143 412 | 42 491 325 | | 44 634 737 | 45 797 560 |
| Supplies and consumables | 3 939 641 | 199 671 269 | (12 048 737) | 191 562 173 | 174 281 985 |
| Depreciation and amortization | | | 15 641 095 | 15 641 095 | 15 265 100 |
| Doubtful receivables | 1 712 505 | 200 008 | 264 658 | 2 177 171 | (669 386) |
| Other expenses | 436 809 | 1 511 722 | | 1 948 531 | 2 902 481 |
| TOTAL EXPENSES | 52 952 211 | 1 546 603 451 | 5 797 250 | 1 605 352 912 | 1 602 307 417 |

197. 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 23: REVENUE AND EXPENSES (continued)

198. The amounts shown as implementing partner transfers represent funds provided to governments, international organizations and NGOs to implement specific services under donor agreements. Expenses are recognized when confirmation is obtained that goods and/or services have been delivered and/or provided by implementing partners.

199. 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 net accruals adjustments relate to the recognition of costs incurred in connection with internally developed software.

200. Staff salaries and benefits include all costs of compensation provided to international Professional staff and locally employed staff engaged in delivering operational project services and general IOM administration. Expenses are recognized when the salaries and benefits are earned by IOM staff. The net accruals adjustments relate to the recognition of the cost of employee benefits such as annual leave, separation benefits and after-service health insurance that have been earned but not paid at the reporting date (31 December of each year).

201. 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.

202. Supplies and consumables represent the costs of goods and equipment acquired in connection with IOM's operations and administration. Expenses are recognized when the goods are received by IOM. The net accruals adjustments relate to the capitalization of equipment above the capitalization threshold of USD 5,000, as specified in IOM's accounting policies. Undistributed equipment purchased for beneficiaries totalled USD 10 million at 31 December 2017 (2016: USD 9.4 million), of which USD 6.4 million was distributed at the beginning of 2018. The cost of the items is fully expensed in the month of purchase.

203. The net accruals adjustments for depreciation and amortization represent the annual charge for the use of property, plant and equipment and IT software capitalized in accordance with IOM's accounting policies.

204. 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.

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

206. 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

207. 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."

208. The total amount of write-offs was USD 2,390,152 and out of this balance, in the absence of other sources of revenue, USD 1,939,462 (2016: USD 2,504,784) had to be applied from Operational Support Income to cover unforeseen project shortfalls that were mainly due to: (a) project budget overruns and unrecoverable costs of approximately USD 1.48 million arising from completed projects; and (b) USD 0.46 million relating to co-funding deficits and costs declared ineligible following donor audits of specific projects. Expenses related to such shortfalls are included in the appropriate expenses lines (see above for definitions) according to the nature of the expense.

NOTE 24: FINANCIAL RISKS

209. 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 some derivative financial instruments, the proceeds of which are credited to miscellaneous income.

210. The Organization has offices in various countries with assets and liabilities denominated in local currencies. In addition, the Administration held deposits in other currencies, including Australian dollars, British pounds sterling, Canadian dollars, euros, Norwegian kroner, Swedish kroner and Swiss francs. The currency translations (gains/(losses)) are part of the accumulated fund balance (see Note 16).

211. IOM mitigates the currency fluctuation risk to the Administrative Part of the Budget by naturally hedging through matching the receipt of revenues and liabilities in various currencies. IOM may use spot or forward foreign exchange trades or acquire derivatives to hedge its overall assets and liabilities. Currency fluctuation risks which have a direct impact on projects are monitored within projects based on each project's reference currency. Currency exposure is limited as the related project budgets are adjusted to reflect the value of the project currency relative to other currencies.

212. The Organization's financial instruments and the net foreign currency exposure as at 31 December 2017 is as shown in the table below.

| 2017 | 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 3) | 135 199 749 | 14 431 447 | 254 483 595 | 24 664 317 | 14 117 650 | 120 743 946 | 81 004 652 | 644 645 356 |
| Short-term investments (Note 4) | 361 312 994 | | 59 737 157 | | | | 3 968 254 | 425 018 405 |
| Accounts receivable: assessed contributions (Note 5) | | 4 836 747 | | | | | | 4 836 747 |
| Accounts receivable: other (Note 5) | 5 208 073 | 1 412 511 | 2 276 807 | 75 145 | 834 935 | (8 534) | 5 306 696 | 15 105 633 |
| Derivatives (Note 13) | | | (158 805) | (2 418) | | | (232 539) | (393 762) |
| Payables to suppliers (Note 13) | (73 238 172) | (30 051 959) | (8 973 895) | (2 496 202) | (1 156 071) | (607 964) | (14 943 406) | (131 467 669) |
| Borrowings (Note 14) | | (6 030 294) | | | | | | (6 030 294) |
| Net exposure | 428 482 644 | (15 401 548) | 307 364 859 | 22 240 842 | 13 796 514 | 120 127 448 | 75 103 657 | 951 714 416 |

| 2016 | 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 3) | 197 942 843 | 13 183 336 | 62 732 816 | 9 150 659 | 15 350 160 | 133 615 443 | 75 772 867 | 507 748 124 |
| Short-term investments (Note 4) | 150 000 000 | | 125 828 330 | 28 151 775 | | | 7 385 524 | 311 365 629 |
| Accounts receivable: assessed contributions (Note 5) | | 2 870 920 | | | | | | 2 870 920 |
| Accounts receivable: other (Note 5) | 9 815 362 | 191 401 | 1 800 494 | 119 969 | 499 167 | (3 748) | 4 762 548 | 17 185 193 |
| Derivatives (Note 8) | | | 826 040 | | | | | 826 040 |
| Payables to suppliers (Note 13) | (68 807 590) | (9 309 645) | (5 484 731) | (4 448 153) | (2 332 450) | (832 302) | (17 108 320) | (108 323 191) |
| Borrowings (Note 8) | | (6 113 393) | | | | | | (6 113 393) |
| Net exposure | 288 950 615 | 822 619 | 185 702 949 | 32 974 250 | 13 516 877 | 132 779 393 | 70 812 619 | 725 559 322 |

NOTE 24: FINANCIAL RISKS (continued)

213. Regarding the derivative financial instruments used for hedging currency risk, as at the date of each transaction, the net realized gain was USD 1,053,934 (2016: USD 245,381) and the realized loss was USD 761,977 (2016: USD 946,201). The unrealized gains amounted to zero (2016: unrealized gain: USD 838,317) and the unrealized loss amounted to USD 381,483 (2016: unrealized loss: USD 12,277).

214. 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 2017, 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.

| 2017 | USD (in millions) | |
|-------------|---------------------------|----------------------|
| | Impact on surplus/deficit | Impact on net assets |
| +5 per cent | 21.80 | (25.03) |
| -5 per cent | (24.10) | 27.43 |

215. 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.

216. The Organization's exposure to liquidity risk is limited by its requirement that projects financed from earmarked voluntary contributions, which make up 95 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.

217. 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 | | | | | | | |
|--|----------------------|------------------|-------------------|----------------------|--------------------|------------------|-------------------|--------------------|
| | 2017 | | | | 2016 | | | |
| | 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 3) | 644 645 356 | | | 644 645 356 | 507 748 124 | | | 507 748 124 |
| Short-term investments (Note 4) | 425 018 405 | | | 425 018 405 | 311 365 629 | | | 311 365 629 |
| Accounts receivable: assessed contributions (Note 5) | 4 409 021 | 427 726 | | 4 836 747 | 2 414 177 | 456 743 | | 2 870 920 |
| Accounts receivable: other (Note 5) | 12 276 066 | 2 829 567 | | 15 105 633 | 14 879 362 | 2 305 831 | | 17 185 193 |
| Derivatives (Note 8) | | | | | 826 040 | | | 826 040 |
| Total financial assets | 1 086 348 848 | 3 257 293 | | 1 089 606 141 | 837 233 332 | 2 762 574 | | 839 995 906 |
| Financial liabilities | | | | | | | | |
| Derivatives (Note 13) | 393 762 | | | 393 762 | | | | |
| Payables to suppliers (Note 13) | 131 467 669 | | | 131 467 669 | 108 323 191 | | | 108 323 191 |
| Borrowings (Note 14) | 376 892 | 1 884 460 | 3 768 942 | 6 030 294 | 359 610 | 1 798 048 | 3 955 735 | 6 113 393 |
| Total financial liabilities | 132 238 323 | 1 884 460 | 3 768 942 | 137 891 725 | 108 682 801 | 1 798 048 | 3 955 735 | 114 436 584 |

NOTE 25: SEGMENT REPORTING

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

NOTE 25: SEGMENT REPORTING (continued)

STATEMENT OF FINANCIAL PERFORMANCE BY GEOGRAPHICAL REGION
FOR THE PERIOD ENDED 31 DECEMBER 2017

(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 | 251 406 304 | 365 318 983 | 339 400 494 | 1 19 070 087 | 283 989 920 | 17 003 217 | 66 535 619 | 49 453 975 | 1 442 724 624 |
| Assessed contributions | | | | | | | | | 49 453 975 |
| Receipts from refugees, migrants, sponsors, other | 16 537 685 | 13 622 329 | 2 887 780 | 13 509 165 | 2 081 580 | 818 498 | 44 923 124 | | 94 380 161 |
| In-kind contributions | 1 532 690 | | 729 067 | 4 309 914 | 31 224 | | 750 307 | | 7 353 202 |
| Transfers between projects | 8 147 581 | 12 281 788 | 11 006 078 | 8 414 473 | 2 470 818 | 762 040 | (43 082 778) | | |
| Subtotal: Earmarked | 277 624 260 | 391 223 100 | 354 023 419 | 145 303 639 | 288 573 542 | 18 583 755 | 69 126 272 | 49 453 975 | 1 593 911 962 |
| Unearmarked contributions | | | | | | | | | |
| Interest and other unearmarked revenue (net) | | | | | | | 5 909 544 | | 5 909 544 |
| Voluntary contributions – unearmarked | | | | | | | 14 880 494 | | 14 880 494 |
| Subtotal: Unearmarked | | | | | | | 20 790 038 | | 20 790 038 |
| TOTAL REVENUE | 277 624 260 | 391 223 100 | 354 023 419 | 145 303 639 | 288 573 542 | 18 583 755 | 89 916 310 | 49 453 975 | 1 614 702 000 |
| EXPENSES | | | | | | | | | |
| Transportation assistance | 38 234 164 | 40 583 911 | 67 514 024 | 16 458 256 | 28 278 005 | 7 325 428 | 20 026 346 | | 218 420 134 |
| Medical assistance | 5 880 611 | 4 041 532 | 3 005 390 | 1 573 919 | 3 898 966 | 1 168 432 | 8 010 326 | | 27 579 176 |
| Other direct assistance to beneficiaries | 50 613 053 | 42 046 001 | 59 329 516 | 9 534 297 | 46 721 757 | 387 151 | 4 283 384 | | 212 915 159 |
| Implementing partner transfers | 26 676 099 | 25 783 988 | 16 080 088 | 8 918 025 | 7 132 992 | 35 888 | 858 098 | | 85 485 178 |
| Contractual services (including on behalf of beneficiaries) | 39 406 814 | 87 894 244 | 55 251 796 | 58 014 902 | 69 943 098 | 877 375 | 25 688 492 | | 341 036 395 |
| Staff salaries and benefits | 62 031 687 | 105 193 149 | 87 299 412 | 32 212 673 | 59 199 797 | 5 942 786 | 70 423 021 | | 463 953 163 |
| Travel and subsistence | 5 840 801 | 14 545 362 | 5 731 202 | 3 258 619 | 6 316 629 | 382 152 | 6 416 560 | | 44 634 737 |
| Supplies and consumables | 32 898 454 | 49 953 279 | 48 721 638 | 12 226 678 | 26 783 364 | 1 171 678 | 16 258 105 | | 191 562 173 |
| Depreciation and amortization | 1 400 829 | 7 535 174 | 965 007 | 584 923 | 2 626 949 | 29 407 | 2 370 489 | | 15 641 095 |
| Doubtful receivables | | | 200 008 | | | | 264 658 | | 2 177 171 |
| Other expenses | 253 557 | 679 485 | 215 089 | (242 159) | 408 832 | 77 206 | 1 19 712 | | 1 948 531 |
| Transfers between projects | 13 336 147 | 23 786 892 | 17 306 574 | 5 748 620 | 16 531 632 | 924 656 | (77 634 521) | | |
| TOTAL EXPENSES | 276 572 216 | 402 043 017 | 361 619 744 | 148 288 753 | 267 842 021 | 18 322 159 | 77 084 670 | 53 580 332 | 1 605 352 912 |

Note: For segments by service, see Appendix 3. Appendix 5 summarizes expenditures by budget location. As projects may span multiple locations, the regional breakdown of expenditure in Note 25 and Appendix 3 are not comparable.

**ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2017
(ADMINISTRATIVE PROGRAMME)**

| | CHF | |
|----------------------------------|-----------|-----------|
| | 2017 | 2016 |
| MEMBER STATES | | |
| Afghanistan | 3 295 | 2 473 |
| Albania | 4 359 | 4 946 |
| Algeria | 87 947 | 67 970 |
| Angola | 5 474 | 4 946 |
| Antigua and Barbuda | 1 115 | 972 |
| Argentina | 487 179 | 214 376 |
| Armenia | 3 295 | 3 489 |
| Australia | 1 276 419 | 1 029 260 |
| Austria | 393 251 | 396 025 |
| Azerbaijan | 32 796 | 19 830 |
| Bahamas | 7 654 | 8 435 |
| Bangladesh | 5 474 | 4 946 |
| Belarus | 30 566 | 27 780 |
| Belgium | 483 378 | 495 264 |
| Belize | 558 | 486 |
| Benin | 1 622 | 1 502 |
| Bolivia (Plurinational State of) | 6 539 | 4 461 |
| Bosnia and Herzegovina | 7 097 | 8 435 |
| Botswana | 7 654 | 8 435 |
| Brazil | 2 088 064 | 1 456 024 |
| Bulgaria | 24 585 | 23 319 |
| Burkina Faso | 2 180 | 1 502 |
| Burundi | 558 | 486 |
| Cabo Verde | 558 | 486 |
| Cambodia | 2 180 | 1 987 |
| Cameroon | 5 474 | 5 962 |
| Canada | 1 595 410 | 1 480 845 |
| Central African Republic | 558 | 486 |
| Chad | 2 737 | 972 |
| Chile | 217 915 | 165 750 |
| China | 4 326 320 | |
| Colombia | 175 893 | 128 519 |
| Comoros | 558 | 486 |
| Congo | 3 295 | 2 473 |
| Costa Rica | 25 649 | 18 858 |
| Côte d'Ivoire | 4 917 | 5 476 |
| Croatia | 54 086 | 62 537 |
| Cyprus | 23 469 | 23 319 |
| Czechia | 187 907 | 191 543 |
| Democratic Republic of the Congo | 4 359 | 1 502 |
| Denmark | 318 991 | 334 990 |
| Djibouti | 558 | 486 |
| Dominican Republic | 25 142 | 22 347 |
| Ecuador | 36 598 | 21 817 |
| Egypt | 83 030 | 66 512 |
| El Salvador | 7 654 | 7 950 |
| Eritrea | 558 | |
| Estonia | 20 732 | 19 830 |
| Ethiopia | 5 474 | 4 946 |
| Fiji | 1 622 | 1 502 |
| Finland | 249 039 | 257 569 |
| France | 2 653 912 | 2 775 579 |
| Gabon | 9 276 | 9 937 |
| Gambia | 558 | 486 |
| Georgia | 4 359 | 3 489 |
| Germany | 3 489 533 | 3 543 781 |

**ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2017
(ADMINISTRATIVE PROGRAMME) (continued)**

| | CHF | |
|----------------------------------|-----------|-----------|
| | 2017 | 2016 |
| MEMBER STATES (continued) | | |
| Ghana | 8 719 | 6 934 |
| Greece | 257 251 | 316 617 |
| Guatemala | 15 308 | 13 382 |
| Guinea | 1 115 | 486 |
| Guinea-Bissau | 558 | 486 |
| Guyana | 1 115 | 486 |
| Haiti | 1 622 | 1 502 |
| Holy See | 558 | 486 |
| Honduras | 4 359 | 3 975 |
| Hungary | 87 947 | 132 008 |
| Iceland | 12 571 | 13 382 |
| India | 402 527 | 330 529 |
| Iran (Islamic Republic of) | 257 251 | 176 659 |
| Ireland | 182 990 | 207 442 |
| Israel | 234 846 | 196 533 |
| Italy | 2 047 106 | 2 207 355 |
| Jamaica | 4 917 | 5 476 |
| Japan | 5 286 891 | 5 376 044 |
| Jordan | 10 949 | 10 909 |
| Kazakhstan | 104 320 | 60 064 |
| Kenya | 9 834 | 6 448 |
| Kiribati | 558 | |
| Kyrgyzstan | 1 115 | 972 |
| Latvia | 27 322 | 23 319 |
| Lesotho | 558 | 486 |
| Liberia | 558 | 486 |
| Libya | 68 279 | 70 487 |
| Lithuania | 39 335 | 36 215 |
| Luxembourg | 34 976 | 40 190 |
| Madagascar | 1 622 | 1 502 |
| Malawi | 1 115 | 972 |
| Maldives | 1 115 | 486 |
| Mali | 1 622 | 1 987 |
| Malta | 8 719 | 7 950 |
| Marshall Islands | 558 | 486 |
| Mauritania | 1 115 | 972 |
| Mauritius | 6 539 | 6 448 |
| Mexico | 783 765 | 914 122 |
| Micronesia (Federated States of) | 558 | 486 |
| Mongolia | 2 737 | 1 502 |
| Montenegro | 2 180 | 2 473 |
| Morocco | 29 501 | 30 783 |
| Mozambique | 2 180 | 1 502 |
| Myanmar | 5 474 | 4 946 |
| Namibia | 5 474 | 4 946 |
| Nauru | 558 | 486 |
| Nepal | 3 295 | 2 959 |
| Netherlands | 809 465 | 820 802 |
| New Zealand | 146 392 | 125 560 |
| Nicaragua | 2 180 | 1 502 |
| Niger | 1 115 | 972 |
| Nigeria | 114 153 | 44 651 |
| Norway | 463 710 | 422 304 |
| Pakistan | 50 791 | 42 177 |
| Panama | 18 552 | 12 896 |
| Papua New Guinea | 2 180 | 1 987 |

**ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2017
(ADMINISTRATIVE PROGRAMME) (continued)**

| | CHF | |
|---|-------------------|-------------------|
| | 2017 | 2016 |
| MEMBER STATES (continued) | | |
| Paraguay | 7 654 | 4 946 |
| Peru | 74 261 | 58 077 |
| Philippines | 90 126 | 76 405 |
| Poland | 459 351 | 457 061 |
| Portugal | 214 114 | 235 222 |
| Republic of Korea | 1 113 654 | 989 556 |
| Republic of Moldova | 2 180 | 1 502 |
| Romania | 100 518 | 112 134 |
| Rwanda | 1 115 | 972 |
| Saint Kitts and Nevis | 558 | |
| Saint Lucia | 558 | |
| Saint Vincent and the Grenadines | 558 | 486 |
| Samoa | 558 | 486 |
| Sao Tome and Principe | 558 | |
| Senegal | 2 737 | 2 959 |
| Serbia | 17 488 | 19 830 |
| Seychelles | 558 | 486 |
| Sierra Leone | 558 | 486 |
| Slovakia | 87 389 | 84 841 |
| Slovenia | 45 874 | 49 641 |
| Solomon Islands | 558 | |
| Somalia | 558 | 486 |
| South Africa | 198 805 | 184 609 |
| South Sudan | 1 622 | 1 987 |
| Spain | 1 334 307 | 1 475 368 |
| Sri Lanka | 16 930 | 12 410 |
| Sudan | 5 474 | 4 946 |
| Suriname | 3 295 | 1 987 |
| Swaziland | 1 115 | 1 502 |
| Sweden | 522 155 | 476 405 |
| Switzerland | 622 673 | 519 599 |
| Tajikistan | 2 180 | 1 502 |
| Thailand | 158 963 | 118 627 |
| The former Yugoslav Republic of Macedonia | 3 802 | 3 975 |
| Timor-Leste | 1 622 | 972 |
| Togo | 558 | 486 |
| Trinidad and Tobago | 18 552 | 21 817 |
| Tunisia | 15 308 | 17 887 |
| Turkey | 556 016 | 659 027 |
| Turkmenistan | 14 193 | 9 407 |
| Tuvalu | 558 | |
| Uganda | 4 917 | 2 959 |
| Ukraine | 56 266 | 49 111 |
| United Kingdom | 2 437 620 | 2 570 125 |
| United Republic of Tanzania | 5 474 | 4 461 |
| United States of America | 12 015 652 | 10 917 882 |
| Uruguay | 43 137 | 25 792 |
| Vanuatu | 558 | 486 |
| Venezuela (Bolivarian Republic of) | 311 894 | 311 141 |
| Viet Nam | 31 681 | 20 846 |
| Yemen | 5 474 | 4 946 |
| Zambia | 3 802 | 2 959 |
| Zimbabwe | 2 180 | 972 |
| Subtotal: Member States – CHF | 50 689 766 | 44 164 770 |
| Subtotal: Member States – USD | 49 453 431 | 44 565 863 |

**ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2017
(ADMINISTRATIVE PROGRAMME) (continued)**

| | CHF | |
|--|-------------------|-------------------|
| | 2017 | 2016 |
| NEW MEMBER STATES | | |
| China | | 1 291 338 |
| Eritrea | | 486 |
| Kiribati | | 486 |
| Saint Kitts and Nevis | | 486 |
| Saint Lucia | | 486 |
| Sao Tome and Principe | | 486 |
| Solomon Islands | | 246 |
| Tonga | 558 | |
| Tuvalu | | 246 |
| Subtotal: New Member States – CHF | 558 | 1 294 260 |
| Subtotal: New Member States – USD | 544 | 1 321 992 |
| TOTAL – CHF | 50 690 324 | 45 459 030 |
| TOTAL – USD | 49 453 975 | 45 887 855 |

Notes:

1. IOM had 169 Members at the end of 2017 (166 at the end of 2016).
2. Cuba, the Cook Islands and Dominica were admitted as Members through the adoption of Resolutions Nos. 1343 and 1344 of 28 November 2017 and No. 1359 of 1 December 2017, respectively, by the Council.

**OUTSTANDING ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER
2017 (ADMINISTRATIVE PROGRAMME)**

| Member States | CHF | | | | | |
|----------------------------------|-----------|--------|----------------|-----------|-----------|-------------|
| | 2016 | 2015 | Previous years | Total | 2017 | Grand total |
| Afghanistan | 2 473 | | | 2 473 | 3 295 | 5 768 |
| Algeria | | | | | 87 947 | 87 947 |
| Antigua and Barbuda* | 972 | 937 | 7 | 1 916 | 1 115 | 3 031 |
| Argentina | | | | | 487 179 | 487 179 |
| Azerbaijan | | | | | 32 796 | 32 796 |
| Belize | | | | | 558 | 558 |
| Bolivia (Plurinational State of) | | | | | 6 539 | 6 539 |
| Botswana | | | | | 7 654 | 7 654 |
| Brazil | 1 130 974 | | | 1 130 974 | 2 088 064 | 3 219 038 |
| Cabo Verde# | 486 | 468 | 884 | 1 838 | 558 | 2 396 |
| Cambodia | 1 987 | | | 1 987 | 2 180 | 4 167 |
| Cameroon | 5 962 | | | 5 962 | 5 474 | 11 436 |
| Central African Republic# | 486 | 468 | 1 750 | 2 704 | 558 | 3 262 |
| Chad# | 972 | 937 | 2 636 | 4 545 | 2 737 | 7 282 |
| Chile | | | | | 55 286 | 55 286 |
| Colombia | | | | | 175 893 | 175 893 |
| Comoros# | 486 | 468 | 404 | 1 358 | 558 | 1 916 |
| Congo | 2 473 | 40 | | 2 513 | 3 295 | 5 808 |
| Costa Rica | | | | | 3 562 | 3 562 |
| Côte d'Ivoire | 2 626 | | | 2 626 | 4 917 | 7 543 |
| Dominican Republic#. 2 | 22 347 | 3 392 | 362 378 | 388 117 | 25 142 | 413 259 |
| Ecuador | | | | | 481 | 481 |
| Egypt | | | | | 83 030 | 83 030 |
| El Salvador | 7 920 | | | 7 920 | 7 654 | 15 574 |
| Eritrea | 486 | | | 486 | 558 | 1 044 |
| Ethiopia* | 4 946 | 4 769 | | 9 715 | 5 474 | 15 189 |
| Fiji | 1 502 | | | 1 502 | 1 622 | 3 124 |
| Gabon# | 9 937 | 9 581 | 66 667 | 86 185 | 9 276 | 95 461 |
| Gambia# | 486 | 468 | 66 604 | 67 558 | 558 | 68 116 |
| Ghana* | 6 934 | 6 686 | | 13 620 | 8 719 | 22 339 |
| Guatemala | | | | | 433 | 433 |
| Guinea | | | | | 1 102 | 1 102 |
| Guinea-Bissau# | 486 | 468 | 146 273 | 147 227 | 558 | 147 785 |
| Guyana | | | | | 29 | 29 |
| Honduras | 97 | | | 97 | 4 359 | 4 456 |
| Hungary | | | | | 25 | 25 |
| India | | | | | 99 750 | 99 750 |
| Iran (Islamic Republic of) | 139 904 | | | 139 904 | 257 251 | 397 155 |
| Italy | | | | | 415 438 | 415 438 |
| Jamaica | | | | | 4 917 | 4 917 |
| Kenya | 6 448 | 805 | | 7 253 | 9 834 | 17 087 |
| Kiribati | 486 | | | 486 | 558 | 1 044 |
| Liberia ¹ | | | 11 691 | 11 691 | 558 | 12 249 |
| Libya* | 70 487 | 67 963 | 34 784 | 173 234 | 68 279 | 241 513 |
| Madagascar | 141 | | | 141 | 1 622 | 1 763 |
| Maldives | 486 | | | 486 | 1 115 | 1 601 |
| Marshall Islands | 486 | 4 | | 490 | 558 | 1 048 |
| Mauritania# | 972 | 937 | 2 102 | 4 011 | 1 115 | 5 126 |

OUTSTANDING ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2017 (ADMINISTRATIVE PROGRAMME) (continued)

| Member States | CHF | | | | | |
|--------------------------------------|------------------|----------------|------------------|------------------|------------------|------------------|
| | 2016 | 2015 | Previous years | Total | 2017 | Grand total |
| Micronesia (Federated States of) # | 486 | 468 | 1 317 | 2 271 | 558 | 2 829 |
| Morocco | 15 | | | 15 | 29 501 | 29 516 |
| Mozambique | 1 502 | | | 1 502 | 2 180 | 3 682 |
| Myanmar | | | | | 62 | 62 |
| Nauru | 486 | | | 486 | 558 | 1 044 |
| Nepal | 80 | | | 80 | 3 295 | 3 375 |
| Nicaragua | 1 289 | | | 1 289 | 2 180 | 3 469 |
| Nigeria* | 44 651 | 43 052 | | 87 703 | 114 153 | 201 856 |
| Pakistan | | | | | 1 101 | 1 101 |
| Panama | | | | | 16 802 | 16 802 |
| Peru | | | | | 38 415 | 38 415 |
| Rwanda | | | | | 1 115 | 1 115 |
| Saint Kitts and Nevis | 10 | | | 10 | 558 | 568 |
| Saint Lucia | | | | | 558 | 558 |
| Saint Vincent and the Grenadines# | 486 | 468 | 884 | 1 838 | 558 | 2 396 |
| Samoa | 27 | | | 27 | 558 | 585 |
| Sao Tome and Principe | 486 | | | 486 | 558 | 1 044 |
| Senegal | | | | | 24 | 24 |
| Sierra Leone | | | | | 558 | 558 |
| Solomon Islands | | | | | 33 | 33 |
| Somalia# | 486 | 468 | 7 932 | 8 886 | 558 | 9 444 |
| South Africa | | | | | 172 325 | 172 325 |
| South Sudan# | 1 987 | 1 916 | 4 444 | 8 347 | 1 622 | 9 969 |
| Suriname | 1 987 | 19 | | 2 006 | 3 295 | 5 301 |
| Swaziland* | 1 502 | 1 448 | | 2 950 | 1 115 | 4 065 |
| Tajikistan | 10 | | | 10 | 2 180 | 2 190 |
| Timor-Leste | | | | | 30 | 30 |
| Togo | 14 | | | 14 | 558 | 572 |
| Tunisia | 17 887 | | | 17 887 | 15 308 | 33 195 |
| Turkmenistan | | | | | 4 702 | 4 702 |
| Tuvalu | 246 | | | 246 | 558 | 804 |
| Uganda#. 2 | 2 959 | 2 853 | 142 078 | 147 890 | 4 917 | 152 807 |
| Ukraine | | | | | 6 824 | 6 824 |
| United Republic of Tanzania* | 4 461 | 4 301 | 4 113 | 12 875 | 5 474 | 18 349 |
| Venezuela (Bolivarian Republic of) # | 311 141 | 300 041 | 428 101 | 1 039 283 | 311 894 | 1 351 177 |
| Yemen | 4 946 | 4 677 | | 9 623 | 5 474 | 15 097 |
| Zambia ¹ | | | 23 931 | 23 931 | | 23 931 |
| Total CHF | 1 821 592 | 458 102 | 1 308 980 | 3 588 674 | 4 730 339 | 8 319 013 |
| Total USD (at 0.978) | 1 862 569 | 468 407 | 1 338 425 | 3 669 401 | 4 836 747 | 8 506 148 |

* Member State subject to Article 4 (total: 7).

Member State that has lost its right to vote (total: 15).

¹ Member State that has concluded a payment plan and is up to date with the payments and whose voting rights have been restored (total: 2).² Member State that has agreed to a payment plan but has not met the agreed obligations and has lost its right to vote (total: 2).

OUTSTANDING ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2017 (ADMINISTRATIVE PROGRAMME) (continued)

Provision for doubtful receivables

In accordance with IOM's accounting policy, full provision for doubtful receivables is made for assessed contributions that have been outstanding for two years or more. Therefore, a provision of CHF 3,588,674 (USD 3,669,401) has been made for outstanding assessed contributions for 2016 and prior years.

| | CHF | USD |
|--|------------------|------------------|
| Provision at 1 January 2016 (A) | 2 582 326 | 2 605 778 |
| Outstanding assessed contributions from 2015 at 1 January 2016 (B) | 3 123 575 | 3 151 943 |
| Payments received in 2016 for outstanding assessed contributions from 2015 and prior years (C) | (3 802 332) | (3 814 145) |
| Decrease in provision due to payment by Member States and assessed contributions (B – C) | (678 757) | (662 202) |
| Foreign exchange rate fluctuation during the year (D) | | (86 435) |
| Provision at 31 December 2016 (A + B – C + D) | 1 903 569 | 1 857 141 |
| Provision at 1 January 2017 (E) | 1 903 569 | 1 857 141 |
| Outstanding assessed contributions from 2016 at 1 January 2017 (F) | 2 942 694 | 2 870 920 |
| Payments received in 2017 for outstanding assessed contributions from 2016 and prior years (G) | (1 257 589) | (1 147 909) |
| Increase in provision due to non-payment by Member States and assessed contributions (F – G) | 1 685 105 | 1 723 011 |
| Foreign exchange rate fluctuation during the year (H) | | 89 249 |
| Provision at 31 December 2017 (E + F – G + H) | 3 588 674 | 3 669 401 |

STATEMENT OF FINANCIAL PERFORMANCE BY SERVICE
FOR THE PERIOD ENDED 31 DECEMBER 2017

(in US dollars)

| | Movement, Emergency and Post-crisis Migration Management | Migration Health | Migration and Development | Regulating Migration | Facilitating Migration | Migration Policy and Research | Reparation Programmes | General Programme Support/ Services | Administrative programme | Total |
|---|--|--------------------|---------------------------|----------------------|------------------------|-------------------------------|-----------------------|-------------------------------------|--------------------------|----------------------|
| REVENUE | | | | | | | | | | |
| Earmarked contributions | | | | | | | | | | |
| Voluntary contributions – earmarked | 909 548 959 | 101 800 264 | 37 016 804 | 350 289 794 | 25 590 031 | 5 213 297 | 9 314 453 | 3 951 022 | 49 453 975 | 1 442 724 624 |
| Assessed contributions | | | | | | | | | | 49 453 975 |
| Receipts from refugees, migrants, sponsors, other | 11 191 547 | 34 977 623 | 1 978 083 | 2 926 018 | 33 531 499 | 1 342 127 | | 8 433 264 | | 94 380 161 |
| In-kind contributions | 6 258 923 | 486 791 | | | 20 469 | | | 587 019 | | 7 353 202 |
| Transfers between projects | 4 041 192 | 1 535 166 | 996 989 | 2 694 742 | 2 242 390 | 2 103 544 | (4 396) | (13 609 627) | | |
| Subtotal: Earmarked | 931 040 621 | 138 799 844 | 39 991 876 | 355 910 554 | 61 384 389 | 8 658 968 | 9 310 057 | (638 322) | 49 453 975 | 1 593 911 962 |
| Unearmarked contributions | | | | | | | | | | |
| Interest and other unearmarked revenue (net) | | | | | | | | 5 909 544 | | 5 909 544 |
| Voluntary contributions – unearmarked | | | | | | | | 14 880 494 | | 14 880 494 |
| Subtotal: Unearmarked | | | | | | | | 20 790 038 | | 20 790 038 |
| TOTAL REVENUE | 931 040 621 | 138 799 844 | 39 991 876 | 355 910 554 | 61 384 389 | 8 658 968 | 9 310 057 | 20 151 716 | 49 453 975 | 1 614 702 000 |
| EXPENSES | | | | | | | | | | |
| Transportation assistance | 142 412 354 | 5 820 371 | 1 959 221 | 47 283 094 | 19 029 098 | 675 566 | 388 639 | 851 791 | | 218 420 134 |
| Medical assistance | 8 971 488 | 14 005 985 | 108 615 | 3 392 569 | 452 084 | 177 | 660 149 | (11 891) | | 27 579 176 |
| Other direct assistance to beneficiaries | 137 081 114 | 2 537 829 | 88 335 | 70 406 555 | 2 088 977 | 68 665 | 78 336 | 565 348 | | 212 915 159 |
| Implementing partner transfers | 61 870 387 | 4 451 987 | 2 716 473 | 14 561 454 | 901 243 | 369 127 | 593 | 613 914 | | 85 485 178 |
| Contractual services (including on behalf of beneficiaries) | 205 240 688 | 21 434 204 | 17 501 640 | 61 118 131 | 6 735 509 | 2 935 802 | 4 906 356 | 17 204 391 | 3 959 674 | 341 036 395 |
| Staff salaries and benefits | 188 992 190 | 58 240 311 | 11 383 643 | 79 119 238 | 18 183 656 | 2 844 089 | 1 736 221 | 61 803 177 | 41 650 638 | 463 953 163 |
| Travel and subsistence | 20 703 125 | 5 016 891 | 1 160 092 | 7 685 582 | 2 133 708 | 542 111 | 158 850 | 5 090 966 | 2 143 412 | 44 634 737 |
| Supplies and consumables | 96 583 484 | 15 850 920 | 3 007 993 | 52 923 637 | 6 976 240 | 417 495 | 634 621 | 11 618 806 | 3 548 977 | 191 562 173 |
| Depreciation and amortization | 9 643 203 | 2 321 257 | 107 730 | 784 790 | 208 507 | 5 469 | 44 096 | 2 397 726 | 128 317 | 15 641 095 |
| Doubtful receivables | | | 200 008 | | | | | 264 658 | 1 712 505 | 2 177 171 |
| Other expenses | 1 164 745 | 164 155 | 148 110 | 197 524 | 86 359 | 3 025 | 590 | (252 786) | 436 809 | 1 948 531 |
| Transfers between projects | 54 770 338 | 8 695 985 | 1 913 801 | 17 888 464 | 2 533 107 | 433 745 | 745 702 | (86 981 142) | | |
| TOTAL EXPENSES | 927 433 116 | 138 539 895 | 40 295 661 | 355 361 038 | 59 328 488 | 8 295 271 | 9 354 153 | 13 164 958 | 53 580 332 | 1 605 352 912 |

Notes :

- For segment by region, see Note 25: Segment reporting.
- 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.

SOURCES AND APPLICATION OF OPERATIONAL SUPPORT INCOME FOR THE PERIOD ENDED 31 DECEMBER 2017

I. GENERAL

| | | USD | | |
|---|-----|---------------------------|-------------------|---------------------|
| | | 2017 Revised budget | Actual | Variance |
| 2017 SOURCES | | | | |
| Project-related overhead | | | | |
| General overhead | (a) | 61 100 000 | 69 984 056 | (8 884 056) |
| Overhead to cover staff security | (b) | 11 700 000 | 13 860 352 | (2 160 352) |
| Total project-related overhead | | 72 800 000 | 83 844 408 | (11 044 408) |
| Miscellaneous income | | | | |
| Unearmarked contributions | | 3 300 000 | 2 700 962 | 599 038 |
| Interest income and other | | 3 700 000 | 5 909 544 | (2 209 544) |
| Total miscellaneous income | (c) | 7 000 000 | 8 610 506 | (1 610 506) |
| TOTAL | | 79 800 000 | 92 454 914 | (12 654 914) |
| 2017 APPLICATION | | | | |
| Application of project-related overhead | | | | |
| Staff and services for Headquarters | | 12 194 000 | 12 439 333 | (245 333) |
| Staff and services for Manila Administrative Centre | | 8 389 000 | 8 876 963 | (487 963) |
| Staff and services for Panama Administrative Centre | | 2 532 000 | 2 336 193 | 195 807 |
| Staff and services for Regional Offices | | 17 910 000 | 17 771 827 | 138 173 |
| Staff and services for Special Liaison Offices | | 1 044 000 | 1 058 468 | (14 468) |
| Staff and services for Country Offices | | 5 785 000 | 6 062 915 | (277 915) |
| African Capacity Building Centre | | 484 000 | 486 723 | (2 723) |
| Global Migration Data Analysis Centre | | 710 000 | 704 327 | 5 673 |
| Global activity/Support | | 6 152 000 | 6 270 841 | (118 841) |
| PRISM | | 2 400 000 | 3 055 768 | (655 768) |
| Unbudgeted activities and structures | | 3 500 000 | 4 255 906 | (755 906) |
| Coverage for unforeseen project shortfalls | | | 1 939 462 | (1 939 462) |
| Application of project-related overhead excluding staff security | (d) | 61 100 000 | 65 258 726 | (4 158 726) |
| Staff security | (e) | 11 700 000 | 10 515 802 | 1 184 198 |
| Application of project-related overhead | | 72 800 000 | 75 774 528 | (2 974 528) |
| Application of miscellaneous income | | | | |
| IOM Development Fund – Line 1 | | 1 400 000 | 1 400 000 | |
| IOM Development Fund – Line 2 | | 5 600 000 | 7 210 506 | (1 610 506) |
| Application of miscellaneous income | (f) | 7 000 000 | 8 610 506 | (1 610 506) |
| TOTAL | | 79 800 000 | 84 385 034 | (4 585 034) |

| | USD | | |
|---|---|-----------------------------|---|
| | On modified accruals (budgetary) basis | Net accruals adjustments | On full accruals (IPSAS) basis |
| Operational Support Income (a + c – d – f) ¹ | 4 725 330 | (593 895) | 4 131 435 |
| Staff security (b – e) ² | 3 344 550 | (203 212) | 3 141 338 |
| Surplus/(deficit) for the period | 8 069 880 | (797 107) | 7 272 773 |

¹ The Operational Support Income reserve balance for 2017 on a full accruals (IPSAS) basis stands at USD 35,487,980 (2016: USD 31,356,545) and on a modified (budgetary) basis at USD 37,901,228 (2016: USD 33,175,898).

² The carry-forward relating to the staff security mechanism on a full accruals (IPSAS) basis is USD 5,995,276 (2016: USD 2,871,851) and on a modified (budgetary) basis is USD 6,198,488 (2016: USD 2,853,938).

SOURCES AND APPLICATION OF OPERATIONAL SUPPORT INCOME FOR THE PERIOD ENDED 31 DECEMBER 2017 (continued)

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 maintains a mechanism to transparently monitor the income used for staff security which is generated from the overhead rate applied to a project's total costs. These funds are used to pay for the cost of IOM's participation in the United Nations Department of Safety and Security (UNDSS) and, within the limits of available resources, the cost of minimum operating security standards (MOSS) compliance requirements, evacuations and other staff security costs.

Statement for the staff security mechanism for the period ended 31 December 2017

| | USD | |
|--|-------------------|-------------------|
| | 2017 | 2016 |
| Source | | |
| Project-related overhead income | 13 860 352 | 12 700 621 |
| Total contributions to the mechanism | 13 860 352 | 12 700 621 |
| Application | | |
| UNDSS fees | | |
| Malicious acts insurance | 275 726 | 261 709 |
| Field-related costs | 6 327 459 | 6 305 447 |
| Total UNDSS fee | 6 603 185 | 6 567 156 |
| MOSS requirements and other staff security costs | 3 912 617 | 4 974 231 |
| Total expenditure | 10 515 802 | 11 541 387 |
| Surplus/(Deficit) for the period (on modified accruals (budgetary) basis) | 3 344 550 | 1 159 234 |
| Net accruals adjustments | (203 212) | 17 913 |
| Surplus/(Deficit) for the period (on full accruals (IPSAS) basis) | 3 141 338 | 1 177 147 |

SOURCES AND APPLICATION OF OPERATIONAL SUPPORT INCOME FOR THE PERIOD ENDED 31 DECEMBER 2017 (continued)

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 USD 1.4 million from Operational Support Income for the development of migration projects in favour of developing Member States and Member States in transition on the basis of an equitable regional distribution, without prejudice to funds already allocated for these purposes, referred to as funding Line 1.

An additional 25 per cent of Operational Support Income (excluding security) in excess of USD 20 million is allocated to the IOM Development Fund referred to as funding Line 2.

On the basis of the Operational Support Income generated in 2017 of USD 78.6 million (2016: USD 70.8 million), an additional USD 7.2 million (2016: USD 6.1 million) was allocated to Line 2 of the IOM Development Fund for use in 2018. 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 2018 to USD 8.6 million.

The total amount available for the IOM Development Fund (excluding direct voluntary contributions: USD 727 842) cannot exceed total miscellaneous income (unearmarked contributions and interest income) as stipulated in Executive Committee Resolution No. 134.

| Operational Support Income allocation to IOM Development Fund | 2017 USD |
|--|------------------|
| Line 1 | 1 400 000 |
| Line 2 | |
| Actual 2017 Operational Support Income | 78 594 562 |
| Operational Support Income base | 20 000 000 |
| Difference | 58 594 562 |
| Allocation to Line 2 (25% of USD 58 594 562) for application in 2018 | 14 648 641 |
| Less the amount exceeding miscellaneous income | (7 438 135) |
| Total Line 2 | 7 210 506 |
| Total Operational Support Income allocation to IOM Development Fund from 2017 | 8 610 506 |
| Direct voluntary contributions to IOM Development Fund | |
| Austria | 39 600 |
| Sweden | 630 676 |
| United States of America | 57 566 |
| Private sector | 798 |
| Total direct voluntary contributions to IOM Development Fund during 2017 | 728 640 |
| Total allocation and direct contributions to IOM Development Fund | 9 339 146 |

EXPENDITURE BY LOCATION FOR THE PERIOD ENDED 31 DECEMBER 2017

(in US dollars)

| | USD | | |
|--|------------------------|--------------------------|--------------------|
| | Operational programmes | Administrative programme | Total |
| ASIA AND THE PACIFIC | | | |
| Afghanistan | 38 525 744 | | 38 525 744 |
| Australia | 5 319 579 | | 5 319 579 |
| Bangladesh | 29 263 388 | | 29 263 388 |
| Cambodia | 3 169 582 | | 3 169 582 |
| China | 2 458 851 | | 2 458 851 |
| China, including Hong Kong Special Administrative Region | 333 496 | | 333 496 |
| Fiji | 102 412 | | 102 412 |
| India | 448 782 | | 448 782 |
| Indonesia | 44 474 094 | | 44 474 094 |
| Iran (Islamic Republic of) | 1 805 832 | | 1 805 832 |
| Japan | 953 227 | | 953 227 |
| Lao People's Democratic Republic | 559 535 | | 559 535 |
| Malaysia | 6 250 706 | | 6 250 706 |
| Maldives | 98 174 | | 98 174 |
| Marshall Islands | 592 573 | | 592 573 |
| Micronesia (Federated States of) | 21 326 877 | | 21 326 877 |
| Mongolia | 269 854 | | 269 854 |
| Myanmar | 13 446 356 | | 13 446 356 |
| Nauru | 144 421 | | 144 421 |
| Nepal | 13 854 670 | | 13 854 670 |
| Pakistan | 32 511 341 | | 32 511 341 |
| Palau | 126 433 | | 126 433 |
| Papua New Guinea | 6 026 151 | | 6 026 151 |
| Philippines | 5 664 309 | | 5 664 309 |
| Philippines – Administrative Centre | 14 709 564 | 1 530 827 | 16 240 391 |
| Republic of Korea | 834 456 | | 834 456 |
| Solomon Islands | 51 266 | | 51 266 |
| Sri Lanka | 7 049 490 | | 7 049 490 |
| Thailand | 20 971 797 | | 20 971 797 |
| Thailand – Regional Office | 4 874 639 | 1 284 550 | 6 159 189 |
| Timor-Leste | 1 271 429 | | 1 271 429 |
| Vanuatu | 547 356 | | 547 356 |
| Viet Nam | 6 638 267 | | 6 638 267 |
| TOTAL ASIA AND THE PACIFIC | 284 674 651 | 2 815 377 | 287 490 028 |
| CENTRAL AND WEST AFRICA | | | |
| Benin | 119 978 | | 119 978 |
| Burkina Faso | 1 416 514 | | 1 416 514 |
| Cabo Verde | 20 942 | | 20 942 |
| Cameroon | 2 449 290 | | 2 449 290 |
| Central African Republic | 12 314 255 | | 12 314 255 |
| Chad | 4 195 863 | | 4 195 863 |
| Congo | 147 763 | | 147 763 |
| Côte d'Ivoire | 1 829 154 | | 1 829 154 |
| Gabon | 107 | | 107 |
| Gambia | 670 880 | | 670 880 |
| Ghana | 6 277 199 | | 6 277 199 |
| Guinea | 5 267 938 | | 5 267 938 |
| Guinea-Bissau | 476 980 | | 476 980 |
| Liberia | 1 473 085 | | 1 473 085 |
| Mali | 4 952 252 | | 4 952 252 |
| Mauritania | 3 392 674 | | 3 392 674 |
| Niger | 23 077 855 | | 23 077 855 |
| Nigeria | 26 571 583 | | 26 571 583 |
| Senegal | 3 429 763 | | 3 429 763 |

EXPENDITURE BY LOCATION FOR THE PERIOD ENDED 31 DECEMBER 2017

(in US dollars) (continued)

| | USD | | |
|--|------------------------|--------------------------|--------------------|
| | Operational programmes | Administrative programme | Total |
| CENTRAL AND WEST AFRICA (continued) | | | |
| Senegal – Regional Office | 4 482 969 | 1 237 471 | 5 720 440 |
| Sierra Leone | 2 499 315 | | 2 499 315 |
| Togo | 126 502 | | 126 502 |
| TOTAL CENTRAL AND WEST AFRICA | 105 192 861 | 1 237 471 | 106 430 332 |
| EAST AND HORN OF AFRICA | | | |
| Burundi | 7 654 021 | | 7 654 021 |
| Djibouti | 3 521 994 | | 3 521 994 |
| Ethiopia | 25 341 638 | 322 734 | 25 664 372 |
| Kenya | 31 618 396 | | 31 618 396 |
| Kenya – Regional Office | 2 817 597 | 960 792 | 3 778 389 |
| Rwanda | 4 297 690 | | 4 297 690 |
| Somalia | 49 483 359 | | 49 483 359 |
| South Sudan | 70 464 739 | | 70 464 739 |
| Uganda | 9 458 154 | | 9 458 154 |
| United Republic of Tanzania | 15 281 397 | | 15 281 397 |
| TOTAL EAST AND HORN OF AFRICA | 219 938 985 | 1 283 526 | 221 222 511 |
| MIDDLE EAST AND NORTH AFRICA | | | |
| Algeria | 188 826 | | 188 826 |
| Egypt | 8 984 254 | | 8 984 254 |
| Egypt – Regional Office | 1 528 126 | 770 222 | 2 298 348 |
| Iraq | 117 359 259 | | 117 359 259 |
| Jordan | 48 266 862 | | 48 266 862 |
| Kuwait | 874 956 | | 874 956 |
| Lebanon | 24 386 281 | | 24 386 281 |
| Libya | 29 798 305 | | 29 798 305 |
| Morocco | 5 387 480 | | 5 387 480 |
| Saudi Arabia | 433 141 | | 433 141 |
| Sudan | 17 582 889 | | 17 582 889 |
| Syrian Arab Republic | 11 686 148 | | 11 686 148 |
| Tunisia | 1 913 741 | | 1 913 741 |
| Yemen | 29 188 054 | | 29 188 054 |
| TOTAL MIDDLE EAST AND NORTH AFRICA | 297 578 322 | 770 222 | 298 348 544 |
| SOUTHERN AFRICA | | | |
| Angola | 580 386 | | 580 386 |
| Botswana | 389 977 | | 389 977 |
| Democratic Republic of the Congo | 12 350 616 | | 12 350 616 |
| Lesotho | 170 278 | | 170 278 |
| Madagascar | 1 483 195 | | 1 483 195 |
| Malawi | 935 741 | | 935 741 |
| Mauritius | 222 631 | | 222 631 |
| Mozambique | 2 751 094 | | 2 751 094 |
| Namibia | 573 923 | | 573 923 |
| South Africa | 6 196 638 | | 6 196 638 |
| South Africa – Regional Office | 2 467 778 | 880 324 | 3 348 102 |
| Swaziland | 194 679 | | 194 679 |
| Zambia | 2 392 955 | | 2 392 955 |
| Zimbabwe | 2 524 501 | | 2 524 501 |
| TOTAL SOUTHERN AFRICA | 33 234 392 | 880 324 | 34 114 716 |
| SOUTH AMERICA | | | |
| Argentina | 14 902 363 | | 14 902 363 |
| Argentina – Regional Office | 1 492 428 | 1 172 022 | 2 664 450 |

EXPENDITURE BY LOCATION FOR THE PERIOD ENDED 31 DECEMBER 2017

(in US dollars) (continued)

| | USD | | |
|--|------------------------|--------------------------|-------------------|
| | Operational programmes | Administrative programme | Total |
| SOUTH AMERICA (continued) | | | |
| Bolivia (Plurinational State of) | 334 368 | | 334 368 |
| Brazil | 475 454 | | 475 454 |
| Chile | 5 259 873 | | 5 259 873 |
| Colombia | 51 420 801 | | 51 420 801 |
| Ecuador | 5 499 759 | | 5 499 759 |
| Paraguay | 1 294 263 | | 1 294 263 |
| Peru | 14 485 315 | | 14 485 315 |
| Uruguay | 1 225 561 | | 1 225 561 |
| Venezuela (Bolivarian Republic of) | 926 666 | | 926 666 |
| TOTAL SOUTH AMERICA | 97 316 851 | 1 172 022 | 98 488 873 |
| CENTRAL AND NORTH AMERICA AND THE CARIBBEAN | | | |
| Belize | 146 259 | | 146 259 |
| Canada | 1 125 135 | | 1 125 135 |
| Costa Rica | 1 801 301 | | 1 801 301 |
| Costa Rica – Regional Office | 2 454 246 | 915 835 | 3 370 081 |
| Cuba | 35 467 | | 35 467 |
| Dominican Republic | 1 705 734 | | 1 705 734 |
| El Salvador | 7 729 534 | | 7 729 534 |
| Guatemala | 1 273 109 | | 1 273 109 |
| Guyana | 1 893 928 | | 1 893 928 |
| Haiti | 26 826 686 | | 26 826 686 |
| Honduras | 3 598 072 | | 3 598 072 |
| Jamaica | 1 191 802 | | 1 191 802 |
| Mexico | 2 620 225 | | 2 620 225 |
| Nicaragua | 966 178 | | 966 178 |
| Panama | 697 757 | | 697 757 |
| Panama – Administrative Centre | 3 171 599 | 721 353 | 3 892 952 |
| Trinidad and Tobago | 86 062 | | 86 062 |
| USA Chicago | 2 945 087 | | 2 945 087 |
| USA Dallas | 1 609 706 | | 1 609 706 |
| USA Houston | 1 785 251 | | 1 785 251 |
| USA JFK Airport | 5 658 815 | | 5 658 815 |
| USA Los Angeles | 3 040 701 | | 3 040 701 |
| USA Miami | 3 283 590 | | 3 283 590 |
| USA New York | 6 869 225 | 686 684 | 7 555 909 |
| USA Newark | 1 319 282 | | 1 319 282 |
| USA Orange County | 797 190 | | 797 190 |
| USA USRAP Washington | 3 713 026 | | 3 713 026 |
| USA Washington, D.C. | 2 684 881 | | 2 684 881 |
| TOTAL CENTRAL AND NORTH AMERICA AND THE CARIBBEAN | 91 029 848 | 2 323 872 | 93 353 720 |
| EUROPEAN ECONOMIC AREA | | | |
| Austria | 4 931 399 | | 4 931 399 |
| Belgium | 9 202 336 | | 9 202 336 |
| Belgium – Regional Office | 16 737 106 | 1 564 091 | 18 301 197 |
| Bulgaria | 2 519 887 | | 2 519 887 |
| Croatia | 339 275 | | 339 275 |
| Cyprus | 721 392 | | 721 392 |
| Czechia | 178 802 | | 178 802 |
| Denmark | 240 028 | | 240 028 |
| Estonia | 267 460 | | 267 460 |
| Finland (covers Sweden) | 7 617 399 | | 7 617 399 |
| France | 726 108 | | 726 108 |

EXPENDITURE BY LOCATION FOR THE PERIOD ENDED 31 DECEMBER 2017

(in US dollars) (continued)

| | USD | | |
|--|------------------------|--------------------------|----------------------|
| | Operational programmes | Administrative programme | Total |
| EUROPEAN ECONOMIC AREA (continued) | | | |
| Germany | 35 575 764 | | 35 575 764 |
| Greece | 72 065 335 | | 72 065 335 |
| Hungary | 576 167 | | 576 167 |
| Ireland | 1 547 770 | | 1 547 770 |
| Italy | 15 346 961 | | 15 346 961 |
| Latvia | 173 761 | | 173 761 |
| Lithuania | 520 820 | | 520 820 |
| Malta | 531 022 | | 531 022 |
| Netherlands | 13 800 910 | | 13 800 910 |
| Norway | 7 328 658 | | 7 328 658 |
| Poland | 845 952 | | 845 952 |
| Portugal | 788 302 | | 788 302 |
| Romania | 1 433 463 | | 1 433 463 |
| Slovakia | 1 123 228 | | 1 123 228 |
| Slovenia | 259 447 | | 259 447 |
| Spain | 2 092 762 | | 2 092 762 |
| Switzerland (Bern) | 5 146 592 | | 5 146 592 |
| United Kingdom | 3 850 971 | | 3 850 971 |
| TOTAL EUROPEAN ECONOMIC AREA | 206 489 077 | 1 564 091 | 208 053 168 |
| EASTERN AND SOUTH-EASTERN EUROPE AND CENTRAL ASIA | | | |
| Albania | 805 463 | | 805 463 |
| Armenia | 32 038 | | 32 038 |
| Austria – Regional Office | 2 482 612 | 1 070 825 | 3 553 437 |
| Azerbaijan | 1 829 351 | | 1 829 351 |
| Belarus | 1 231 689 | | 1 231 689 |
| Bosnia and Herzegovina | 2 783 954 | | 2 783 954 |
| Georgia | 4 575 029 | | 4 575 029 |
| Kazakhstan | 2 799 770 | | 2 799 770 |
| Kyrgyzstan | 1 063 963 | | 1 063 963 |
| Montenegro | 371 830 | | 371 830 |
| Republic of Moldova | 2 880 440 | | 2 880 440 |
| Russian Federation | 7 468 440 | | 7 468 440 |
| Serbia | 7 090 712 | | 7 090 712 |
| Tajikistan | 2 802 121 | | 2 802 121 |
| The former Yugoslav Republic of Macedonia | 7 344 314 | | 7 344 314 |
| Turkey | 71 927 441 | | 71 927 441 |
| Turkmenistan | 381 531 | | 381 531 |
| Ukraine | 34 923 681 | | 34 923 681 |
| Uzbekistan | 385 519 | | 385 519 |
| Kosovo* | 2 835 767 | | 2 835 767 |
| TOTAL EASTERN AND SOUTH-EASTERN EUROPE AND CENTRAL ASIA | 156 015 665 | 1 070 825 | 157 086 490 |
| TOTAL FIELD LOCATIONS | 1 491 470 652 | 13 117 730 | 1 504 588 382 |
| TOTAL GENEVA HEADQUARTERS | 55 132 799 | 39 834 481 | 94 967 280 |
| GRAND TOTAL ON IOM BUDGETARY BASIS | 1 546 603 451 | 52 952 211 | 1 599 555 662 |
| Net accrual adjustments | 5 169 129 | 628 121 | 5 797 252 |
| GRAND TOTAL ON IPSAS BASIS | 1 551 772 580 | 53 580 332 | 1 605 352 912 |

Note: The regional breakdown given above is consistent with the Programme and Budget for 2017.

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

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 2017, there were 48,069 movements (2016: 107,493) under the Refugee Loan Fund.

Fund statement for the year ended 31 December 2017

| | USD | |
|--|----------------------|----------------------|
| | 2017 | 2016 |
| Opening balance at the beginning of the year | | |
| Balance of funds from the United States Government | 22 677 031 | 31 531 052 |
| Balance of funds from the IOM Refugee Loan Fund | 311 553 | 311 553 |
| Opening balance at the beginning of the year | 22 988 584 | 31 842 605 |
| Contributions to the Fund | | |
| Contributions from the United States Government | 131 000 000 | 219 750 000 |
| Contributions from self-payers | 122 125 | 51 060 |
| Promissory note repayments | 53 052 491 | 51 804 878 |
| Interest income | 20 937 | 43 826 |
| Miscellaneous income | 180 955 | 648 581 |
| Total contributions to the Fund | 184 376 508 | 272 298 345 |
| Transfers from the Fund to operational projects | | |
| Africa | (59 826 105) | (111 639 236) |
| Middle East | (53 319 754) | (74 953 066) |
| Latin America and the Caribbean | (9 409 483) | (12 838 073) |
| North America | (1 398 995) | (1 380 005) |
| Asia and Oceania | (32 933 207) | (51 461 147) |
| Europe | (21 972 373) | (28 837 014) |
| Total transfers from the Fund to operational projects | (178 859 917) | (281 108 541) |
| Interest paid to the United States Government | (20 937) | (43 826) |
| Closing balance at the end of the year | 28 484 238 | 22 988 583 |
| Closing balance at the end of the year | | |
| Balance of funds from the United States Government | 28 172 685 | 22 677 030 |
| Balance of funds from the IOM Refugee Loan Fund | 311 553 | 311 553 |
| TOTAL | 28 484 238 | 22 988 583 |

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 2017 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 2017 in the analysis below. The recoverable value on previously issued notes was not significantly adjusted.

| | USD | |
|---|--------------------|--------------------|
| | 2017 | 2016 |
| Estimated recoverable value at the beginning of the year | 125 300 000 | 115 700 000 |
| Estimated recoverable value of new notes issued during the year | 30 037 206 | 61 343 459 |
| Adjustment of previously estimated recoverable value | 15 285 | 61 419 |
| Cash collections during the year | (53 052 491) | (51 804 878) |
| Estimated recoverable value at the end of the year* | 102 300 000 | 125 300 000 |

* 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 77.3 per cent as of 2017. 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 | | | 16 480 526 | 16 480 526 |
| Australia | | | 83 424 636 | 83 424 636 |
| Austria | | 39 600 | 5 776 449 | 5 816 049 |
| Azerbaijan | | | 5 918 | 5 918 |
| Belgium | | 1 201 923 | 10 028 759 | 11 230 682 |
| Belize | | | 5 500 | 5 500 |
| Bulgaria | | | 1 363 290 | 1 363 290 |
| Canada | | | 66 792 381 | 66 792 381 |
| Chile | | | 343 927 | 343 927 |
| China | | | 982 489 | 982 489 |
| Colombia | | | 37 134 335 | 37 134 335 |
| Costa Rica | | | 5 886 | 5 886 |
| Croatia | | | 544 811 | 544 811 |
| Cyprus | | | 567 011 | 567 011 |
| Czechia | | | 831 841 | 831 841 |
| Denmark | | | 3 696 007 | 3 696 007 |
| Estonia | | | 261 308 | 261 308 |
| Finland | | | 9 040 297 | 9 040 297 |
| France | | | 8 542 047 | 8 542 047 |
| Germany | | | 107 230 270 | 107 230 270 |
| Greece | | | 18 512 272 | 18 512 272 |
| Guyana | | | 520 672 | 520 672 |
| Honduras | | | 6 520 | 6 520 |
| Hungary | | | 363 472 | 363 472 |
| Iceland | | | 442 520 | 442 520 |
| India | | | 486 183 | 486 183 |
| Ireland | 168 486 | | 1 715 439 | 1 883 925 |
| Italy | | | 52 057 014 | 52 057 014 |
| Japan | | | 41 174 407 | 41 174 407 |
| Kazakhstan | | | 15 000 | 15 000 |
| Latvia | | | 148 922 | 148 922 |
| Lithuania | | | 361 668 | 361 668 |
| Luxembourg | | | 692 286 | 692 286 |
| Malta | | | 137 625 | 137 625 |
| Mexico | | | 1 770 621 | 1 770 621 |
| Montenegro | | | 22 988 | 22 988 |
| Netherlands | | | 42 991 421 | 42 991 421 |
| New Zealand | | | 1 680 183 | 1 680 183 |
| Nicaragua | | | 8 061 | 8 061 |
| Norway | | | 20 323 012 | 20 323 012 |
| Panama | | | 12 624 | 12 624 |
| Papua New Guinea | | | 673 806 | 673 806 |
| Paraguay | | | 497 124 | 497 124 |
| Peru | | | 14 349 411 | 14 349 411 |
| Philippines | | | 18 208 810 | 18 208 810 |
| Poland | | | 1 104 929 | 1 104 929 |

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

| | USD | | | Total |
|--|-----------------------|-------------------|----------------------|----------------------|
| | In-kind contributions | Unearmarked | Earmarked | |
| MEMBER STATES | | | | |
| Portugal | | | 911 508 | 911 508 |
| Republic of Korea | 2 130 | | 6 346 463 | 6 348 593 |
| Romania | | | 707 865 | 707 865 |
| Serbia | | | 81 517 | 81 517 |
| Slovakia | | | 1 342 993 | 1 342 993 |
| Slovenia | | | 9 639 | 9 639 |
| Spain | | | 1 773 750 | 1 773 750 |
| Sri Lanka | | | 25 000 | 25 000 |
| Sweden | | 6 306 761 | 26 845 324 | 33 152 085 |
| Switzerland | 25 660 | | 18 328 335 | 18 353 995 |
| Thailand | | | (50 694) | (50 694) |
| The former Yugoslav Republic of Macedonia | | | 23 695 | 23 695 |
| Timor-Leste | | | 239 913 | 239 913 |
| Turkey | | | 5 603 825 | 5 603 825 |
| United Kingdom | 531 080 | 5 174 644 | 74 049 832 | 79 755 556 |
| United States of America | 4 309 914 | 2 157 566 | 468 807 746 | 475 275 226 |
| Uruguay | | | 298 718 | 298 718 |
| Portugal | | | 911 508 | 911 508 |
| Total – Member States | 5 037 270 | 14 880 494 | 1 176 680 107 | 1 196 597 870 |
| NON-MEMBER STATES, AGENCIES AND OTHER | | | | |
| Non-member States | 400 986 | | 7 996 209 | 8 397 195 |
| European Commission | | | 259 157 937 | 259 157 937 |
| United Nations organizations | 687 434 | | 116 672 245 | 117 359 679 |
| Private sector | 163 937 | | 3 939 319 | 4 103 256 |
| Other organizations | 1 063 575 | | 31 194 603 | 32 258 178 |
| Total – Non-member States, agencies and other | 2 315 932 | | 418 960 313 | 421 276 245 |
| Promissory note repayments | | | 53 052 491 | 53 052 491 |
| Net interest and other income | | 5 909 544 | | 5 909 544 |
| Refugees, migrants, sponsors and others | | | 94 380 161 | 94 380 161 |
| Year-end net accrual adjustments of down payments | | | (205 968 287) | (205 968 287) |
| GRAND TOTAL CONTRIBUTIONS | 7 353 202 | 20 790 038 | 1 537 104 785 | 1 565 248 025 |

Notes:

- Contributions from European Union Member States and the European Commission totalled USD 644,188,480.
- The unearmarked voluntary contributions of USD 14,880,494 consist of unearmarked contributions credited to miscellaneous income in the amount of USD 2,700,962 (see Appendix 4.I) and unearmarked contributions received with broad scope designation to a region, thematic area and/or the IOM Development Fund in the amount of USD 12,179,532.

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

| | In-kind contribution (USD) | Unearmarked (USD) | Earmarked (USD) |
|--|----------------------------|-------------------|-------------------|
| MEMBER STATES | | | |
| ARGENTINA | | | |
| Technical assistance to the Province of Río Negro to develop and execute the programme on productive and tourism infrastructure – Argentina | | | 8 789 546 |
| Technical cooperation among developing countries | | | 2 482 227 |
| Technical cooperation linking entrepreneurs worldwide and promoting return of experts – Argentina | | | 1 176 845 |
| Administrative assistance for strengthening the bureau for borders technical affairs – Argentina | | | 661 723 |
| Applied technologies to advance documentation processes – Argentina | | | 603 773 |
| Facilitating cross-border movements of people and regularization of migrant workers in border areas between Argentina, the Plurinational State of Bolivia and Paraguay – Argentina | | | 566 235 |
| Development and implementation of assistance activities to enhance UPCEFE capacities to design, formulate and implement programmes and projects for Río Negro province – Argentina | | | 533 326 |
| Administrative and technical assistance for the national directorate of migration (DNM) programme | | | 499 090 |
| Funds received in 2017 – to be allocated | | | 486 196 |
| International cooperation for strengthening Río Negro provincial policies related to economic and productive development, human rights and environmental management – Argentina | | | 395 574 |
| Technical assistance for migrants' identification and ID cards issuance – Argentina | | | 235 597 |
| Improvement of municipal management in order to reduce migration – Argentina | | | 50 394 |
| Total: Argentina – Earmarked | | | 16 480 526 |
| AUSTRALIA | | | |
| Regional cooperation arrangements in Indonesia | | | 31 296 114 |
| Health assessment for Australia-bound migrants (visa class 200 to 204) | | | 5 136 513 |
| Regional cooperation agreements in Indonesia | | | 4 273 434 |
| Assisted passage, medical and related services for Australian government-funded refugees – Australia | | | 3 915 411 |
| AUSCO: Australian cultural orientation – Thailand | | | 3 451 922 |
| Strengthening multi-stakeholder response to undocumented Afghan returnees from Pakistan 2017–2019 | | | 2 982 849 |
| Protection and support for undocumented returnees and displaced persons in Afghanistan | | | 2 982 849 |
| Assisted passage for Australian government-funded refugees and special humanitarian programme entrants – Australia | | | 2 667 912 |
| Community stabilization through comprehensive return and reintegration assistance – Sri Lanka | | | 2 510 833 |
| Reintegration assistance for irregular migrant (asylum seeker) returnees from Australia | | | 2 509 517 |
| Movement assistance for the Syrian refugees caseload – Australia | | | 2 256 595 |
| Coordination and outreach migration management support through IOM satellite sites – phase II (COMMSAT2) – Indonesia | | | 1 634 545 |
| Immigration information and counselling services in Australia | | | 1 634 376 |
| Case management, counselling and reintegration planning for Christmas Island in Australia | | | 1 555 936 |
| Administration of the regional support office of the Bali process – Thailand – net of "for refund" | | | 1 474 112 |
| Health assessments for the Syrian refugees caseload – Australia | | | 1 206 229 |
| Departure health check: Australia-funded cases | | | 1 196 392 |
| Assisted voluntary return and capacity-building in migration management in Papua New Guinea | | | 1 109 723 |
| Australian cultural orientation – Thailand | | | 1 088 688 |
| Cambodian refugee settlement project – Phnom Penh | | | 1 075 745 |
| Support for migrant-processing facilities in Nauru – Australia | | | 870 696 |
| Establishment of a multi-agency integrated border management model in Sri Lanka | | | 855 530 |
| Rohingya response expansion 2017 | | | 783 085 |
| Capacity-building in migration management programme – phase VI: training for Iraqi and Jordanian border control authorities – Iraq | | | 589 889 |
| Australian humanitarian entrants health programme – Australia | | | 569 145 |
| IOM circle of care for displaced persons in Indonesia – phase II (ICARE2) | | | 528 674 |
| Building resilience of returning migrants from the Andaman sea through economic reintegration and community empowerment – Bangladesh | | | 508 442 |

C/109/3
Appendix 8 (continued)

| | In-kind contribution (USD) | Unearmarked (USD) | Earmarked (USD) |
|---|----------------------------|-------------------|-------------------|
| AUSTRALIA (continued) | | | |
| Vanuatu border capability improvement programme – Australia | | | 437 664 |
| Bali ministerial conference on people smuggling, trafficking and related transnational crime – net of "for refund" | | | 435 678 |
| Consolidation of Sri Lanka biometrics project – biometrics phase III – Sri Lanka | | | 374 252 |
| Migrant outreach and messaging in Indonesia | | | 283 371 |
| Global compact for safe, orderly and regular migration – policymaking support | | | 281 425 |
| Junior professional officer | | | 212 565 |
| International dialogue on migration 2017: strengthening international cooperation on and governance of migration towards a global compact for migration in 2018 | | | 154 862 |
| Public information campaign to prevent irregular maritime migration from Viet Nam to Australia – Viet Nam | | | 123 782 |
| Migrant awareness and trend analysis (MATA) – Indonesia | | | 114 943 |
| Combating trafficking in persons through a public information campaign – Sri Lanka | | | 104 167 |
| Delivery of a strategic communication campaign to deter irregular migration from Viet Nam to Australia – Viet Nam | | | 83 708 |
| Regional biometric data exchange solution – Thailand | | | 67 500 |
| Informing programme and policy development on human trafficking in the Timor-Leste–Indonesia border area – Timor-Leste | | | 66 535 |
| IOM assistance for the sixth meeting of senior officials for amendments to the refugee agreement note between Afghanistan and Australia – Afghanistan | | | 35 247 |
| IOM Canberra ad hoc service fee project | | | 33 020 |
| Reducing irregular migration by sea through awareness-raising in four districts of Bangladesh | | | 21 598 |
| Funds received in 2017 – to be allocated | | | 12 821 |
| Document verification services for the department of immigration and border protection in West Africa | | | 8 301 |
| Reception assistance for returning Afghans | | | 3 066 |
| Providing livelihood assistance and improving living conditions for vulnerable Iraqis displaced in Lebanon – for refund | | | (10 608) |
| Post-arrival reception and reintegration assistance for Afghan nationals – phase II – Afghanistan – for refund | | | (84 413) |
| Total: Australia – Earmarked | | | 83 424 636 |
| AUSTRIA | | | |
| Unearmarked income | | 39 600 | |
| Voluntary repatriation from Austria – net of "for refund" | | | 1 785 645 |
| RESTART II: reintegration assistance for voluntary returnees to Afghanistan and the Islamic Republic of Iran | | | 1 152 851 |
| Austrian voluntary contribution – Austria | | | 890 400 |
| Humanitarian shelter assistance and improved coordination in response to the refugee crisis in the Diffa region – Niger | | | 580 720 |
| Humanitarian admission of 600 Syrian refugees to Austria | | | 371 571 |
| European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Afghanistan | | | 228 013 |
| Reintegration assistance for returnees to Afghanistan, Pakistan and the Russian Federation – Austria | | | 220 859 |
| Transfer of Syrian refugees under the auspices of UNHCR to Austria | | | 181 538 |
| Training for Austrian migration and asylum stakeholders – Austria | | | 176 519 |
| European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Nigeria | | | 68 838 |
| European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Iraq | | | 68 259 |
| Cultural orientation training for young refugees (CulTrain V) – Austria | | | 58 824 |
| European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Somalia | | | 3 712 |
| Cultural orientation training for young refugees – Austria | | | 1 866 |
| Enhancing the identification of victims of trafficking in the Austrian asylum procedure (IBEMA) – for refund | | | (4 455) |
| European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Islamic Republic of Iran – for refund | | | (8 711) |
| Total: Austria – Unearmarked and earmarked | | 39 600 | 5 776 449 |
| AZERBAIJAN | | | |
| Assistance for the voluntary return of migrants in Azerbaijan | | | 5 918 |
| Total: Azerbaijan – Earmarked | | | 5 918 |

| | In-kind contribution (USD) | Unearmarked (USD) | Earmarked (USD) |
|---|----------------------------|-------------------|-------------------|
| BELGIUM | | | |
| Unearmarked income | | 1 201 923 | |
| Assistance for voluntary return from Belgium | | | 3 690 914 |
| Assisted voluntary return and reintegration: B-connected – Belgium | | | 1 426 830 |
| Reintegration assistance from Belgium | | | 1 228 646 |
| Return of asylum seekers from Belgium (REAB) | | | 922 724 |
| Facilitating refugee resettlement in Belgium in 2016 | | | 455 975 |
| Funds received in 2017 – to be allocated | | | 439 596 |
| Facilitating refugee resettlement in Belgium in 2017 – Belgium | | | 428 378 |
| Reintegration assistance from Belgium – Belgium | | | 372 922 |
| Junior professional officer – United States | | | 225 000 |
| Strengthening migration system data management and collection in the Democratic Republic of the Congo | | | 207 393 |
| Assisted voluntary return and reintegration for migrants stranded or at-risk willing to return to their country of origin – Morocco | | | 174 216 |
| 2017 global conference on cities and migration | | | 150 000 |
| Assisted voluntary return and reintegration Belgium support – Belgium | | | 78 452 |
| Assisted voluntary return and reintegration for stranded or at-risk migrants willing to return to their country of origin – Morocco | | | 60 096 |
| Assisted voluntary return and reintegration approach in Belgium: advanced reintegration | | | 48 108 |
| Belgium: allocation for staff and office costs of IOM country office in Brussels | | | 44 057 |
| Relocation to Belgium 2017 | | | 27 225 |
| Facilitating refugee resettlement in Belgium in 2015 | | | 18 124 |
| Information campaign in Georgia for the prevention of irregular migration | | | 15 109 |
| Facilitating refugee resettlement in Belgium in 2016 | | | 7 895 |
| European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Afghanistan | | | 4 750 |
| European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Sri Lanka | | | 2 348 |
| Total: Belgium – Unearmarked and earmarked | | 1 201 923 | 10 028 759 |
| BELIZE | | | |
| Establishment of the technical support unit of the regional conference on migration | | | 5 500 |
| Total: Belize – Earmarked | | | 5 500 |
| BULGARIA | | | |
| Protection of vulnerable migrants and assisted voluntary return and reintegration support – Bulgaria | | | 377 345 |
| Further improvement of the reception capacity of the Bulgarian asylum and migration management system – Belgium | | | 246 948 |
| Training and counselling for legal migrants and persons seeking/granted international protection – Bulgaria | | | 196 388 |
| Increasing the awareness and tolerance of Bulgarian society and migrant communities in Bulgaria | | | 126 644 |
| Legal counselling and interpretation services for asylum seekers in Bulgaria | | | 103 551 |
| Funds received in 2017 – to be allocated | | | 96 996 |
| Shelter rehabilitation of returnees and the local population in Diyala – Iraq | | | 59 242 |
| Strengthening the capacity of national institutions and NGOs in the field of asylum – Bulgaria | | | 58 867 |
| Humanitarian assistance for undocumented Afghan returnees from the Islamic Republic of Iran and Pakistan – Afghanistan | | | 54 289 |
| Counselling and training for third-country nationals and beneficiaries of international protection – Bulgaria – net of "for refund" | | | 42 113 |
| Provision of information and counselling for assisted voluntary returns – Bulgaria – net of "for refund" | | | 908 |
| Total: Bulgaria – Earmarked | | | 1 363 290 |
| CANADA | | | |
| Canadian resettlement programme – net of "for refund" | | | 18 961 315 |
| Relocation and support for internally displaced persons in Haiti | | | 7 343 723 |
| Evacuation of Syrian refugees to Canada – phase II – chartered flights | | | 6 734 503 |
| Evacuation of Syrian refugees to Canada – phase II | | | 5 971 034 |
| Canadian orientation abroad | | | 3 262 377 |
| Pre-departure medical services for Canada-bound refugees | | | 3 151 781 |
| Supporting and reinforcing the establishment of the Haitian national border police – Haiti | | | 2 265 439 |

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Appendix 8 (continued)

| | In-kind contribution (USD) | Unearmarked (USD) | Earmarked (USD) |
|---|----------------------------|-------------------|-------------------|
| CANADA (continued) | | | |
| Assisting vulnerable children in Haiti's border areas | | | 2 156 489 |
| South Sudan emergency assistance | | | 1 499 250 |
| Rapid response and humanitarian hubs for increased aid coordination and reach in north-eastern Nigeria | | | 1 499 250 |
| Emergency assistance and livelihood support for the Mosul response | | | 1 468 429 |
| Funds received in 2017 – to be allocated | | | 1 171 457 |
| Increasing national and local capacity for peace implementation in Colombia | | | 1 127 661 |
| Combating trafficking of children and youth in Ukraine | | | 937 962 |
| Global assistance for irregular migrants – phase IV – Ghana | | | 771 565 |
| Building resilience among conflict-affected communities and returnees in Yemen through the provision of solar-powered irrigation systems in the governorates of Abyan, Lahj and Ibb | | | 764 526 |
| IOM – country-level support 2017 – Afghanistan | | | 749 625 |
| Displacement tracking and integrated humanitarian assistance for crisis-affected populations in Sudan | | | 749 625 |
| Resettlement of the survivors of Daesh (Yazidis) (2017–2018) | | | 694 150 |
| Resettlement assistance for Canada | | | 622 597 |
| Iraqi refugees resettlement processing to Canada | | | 597 123 |
| Resettlement of the survivors of Daesh (Yazidis) | | | 459 163 |
| Promoting peace and stability through facilitating the collaborative implementation of community support interventions – Lebanon | | | 436 929 |
| Enhancing security through improved border and immigration management – Somalia | | | 417 523 |
| Strengthening government capacity to combat human smuggling and other cross-border crimes in Sri Lanka | | | 350 467 |
| Coordination of humanitarian assistance for undocumented nationals of Myanmar in Cox's Bazar, Bangladesh | | | 264 604 |
| Strengthening the border management capacity and expertise of Thai government officials – phase III – Thailand | | | 254 472 |
| Pilot project to assist Iraqi refugees in the Syrian Arab Republic | | | 242 036 |
| Document examination support centre – phase III – Thailand | | | 226 581 |
| Secure borders in northern Niger | | | 200 803 |
| IOM assistance for displaced Tibetans in India – Nepal | | | 156 881 |
| Strengthening border security to combat transborder crimes, terrorism and extreme violence in Cambodia | | | 155 763 |
| Sri Lanka floods: health and shelter assistance for crisis-affected people – 2017 | | | 152 905 |
| Addressing counter-smuggling and protection gaps in Benin, Ghana and Togo: strengthening national and regional mechanisms – Ghana | | | 120 060 |
| Capacity-building through improved induction and refresher training for immigration officials in the Lao People's Democratic Republic | | | 113 247 |
| Emergency response to the Peru floods – 2017 | | | 111 276 |
| Capacity-building and communication campaign to prevent people smuggling in Viet Nam | | | 107 491 |
| Bali process regional guidelines for intelligence reporting – Thailand | | | 103 343 |
| Establishment of the technical support unit of the regional conference on migration | | | 90 000 |
| Strengthening capacities to prevent and combat the smuggling of migrants by sea in Mexico | | | 70 119 |
| Syrian refugee operations | | | 65 352 |
| Document verification service in China for Manitoba province, Canada – China | | | 48 889 |
| Strengthening protection networks for vulnerable populations in the Marshall Islands through psychological first-aid training | | | 32 478 |
| Assessing the effect of natural disasters on the health and security of women and girls in the Federated States of Micronesia | | | 28 869 |
| Strengthening socioproductive conditions of coffee-growing families and youth – Colombia | | | 28 000 |
| Improving socioeconomic development and mitigating migration impacts for families – Colombia | | | 22 183 |
| Document verification service in China for Manitoba province – Canada | | | 18 155 |
| Immigration medical examinations, tuberculosis treatment and certain vaccinations for Bhutanese refugees – Nepal | | | 16 003 |
| Regional coordination and capacity-building for border security in Central America – El Salvador – for refund | | | (397) |
| Contributing to improved protection and assistance for stranded unaccompanied migrant children in Djibouti city – for refund | | | (692) |
| Total: Canada – Earmarked | | | 66 792 381 |
| CHILE | | | |
| Towards a migratory policy in Chile | | | 278 000 |
| Chilean special account | | | 40 000 |
| Study on the systematization and assessment of migrant health – Chile | | | 25 927 |
| Total: Chile – Earmarked | | | 343 927 |

| | In-kind contribution (USD) | Unearmarked (USD) | Earmarked (USD) |
|---|----------------------------|-------------------|-----------------|
| CHINA | | | |
| Multisectoral assistance for internally displaced persons, vulnerable communities and returnees in Somalia | | | 1 000 000 |
| Counter-trafficking training series for the authorities in Macao SAR, China, to support front-line social workers in identifying, assisting and protecting victims of trafficking | | | 18 019 |
| Assisted voluntary return and reintegration: pilot project – China – for refund | | | (35 530) |
| Total: China – Earmarked | | | 982 489 |
| COLOMBIA | | | |
| Support for victims of forced displacement and other groups of victims through mobile units – Colombia – net of "for refund" | | | 8 090 971 |
| Implementation of the comprehensive, participative and multicultural programme: IRACA – Colombia | | | 4 231 064 |
| Implementation of tools for the productive inclusion of populations in extreme poverty and vulnerability and of persons forcibly displaced by conflict – Colombia | | | 4 012 292 |
| Development of poverty reduction strategies for Afro-Colombians and indigenous populations – Colombia | | | 3 572 470 |
| Support for victims of forced displacement and other victimizing acts through mobile units – Colombia | | | 2 835 083 |
| Support design and implementation of social ordinance plans of rural property – Colombia | | | 2 793 687 |
| "Cultural agents for peace" strategy: social and economic support from the mayor's office of Cali – Colombia | | | 2 727 501 |
| Supporting the implementation at departmental and municipal level of the national policy for victim assistance and reparation – Colombia | | | 1 920 135 |
| Support for the formalization of the property rights process led by the national land agency with an educational focus – Colombia | | | 1 570 566 |
| Improvement of educational infrastructure in the municipalities targeted within the post-conflict framework – Hands to School – Colombia | | | 1 364 187 |
| Piloting the model of early reintegration in productive environments with former FARC members – Colombia | | | 639 022 |
| Promoting community reintegration and protective environments against recruitment and utilization of children and youth in armed conflict – Colombia | | | 563 928 |
| Environmental policy and law implementation in territories home to ethnic groups – Colombia | | | 496 666 |
| Development of key aspects in transitional justice and criminal law for building peace – phase II – Colombia | | | 460 459 |
| Educational improvement as a community stabilization strategy in border zones – Colombia | | | 457 673 |
| Development of public policies in favour of ethnic communities in Medellín – Colombia | | | 395 162 |
| Promotion of a work-inclusion model for the public employment service with a gap-closure approach – Colombia | | | 371 314 |
| Implementation of the learning for citizenship model in educational centres and secretariats as an education for peace strategy – Colombia | | | 337 518 |
| Improving institutional capacities of the national training service (SENA) for planning and international relations relating to labour migration – Colombia | | | 301 547 |
| Advancing innovation in ex-combatant reintegration – Colombia | | | 204 863 |
| Strengthening "casas lúdicas" (activity centres) as places to protect children and adolescents and to promote territorial peacebuilding – Colombia | | | 184 698 |
| Consolidation of the communications policy on ethnic communities of the ministry of information technologies and communication – Colombia | | | 180 868 |
| Support for the ministry of foreign affairs in the development of a national plan for the productive return of migrants – Colombia | | | 172 757 |
| Colombian reintegration agency's education and training model for reintegration – Colombia | | | 142 778 |
| Study on Colombian migration in Mexico 2017 | | | 120 012 |
| Monitoring the situation of Venezuelans in five zones in Bogotá city and the ground transportation station through the displacement tracking matrix – Colombia | | | 110 388 |
| Strengthening migrant assistance institutional networks – Colombia | | | 107 249 |
| Support for the "childhood welfare observatory" for knowledge management for peacebuilding and reintegration – phase II – Colombia | | | 83 914 |
| Management of projects to rebuild water supply and basic sanitation infrastructure – Colombia | | | 66 720 |
| Improving the integral archive administration system (SAIA) at the national center for historical memory – phase II – Colombia | | | 36 593 |
| Support for the ministry of foreign affairs for the second session to prepare the national civil society round table on migration – Colombia | | | 17 403 |
| Supporting the national strategy for rights restitution relating to unidentified persons in unmarked ("NN") graves – Colombia – for refund | | | (23) |
| Strengthening institutional capacities for territorial development – Colombia – for refund | | | (148) |
| Advancing transitional justice and criminal policy for peacebuilding – Colombia – for refund | | | (2 786) |
| Supporting the management strategy and assistance, attention and reparation for victims – Colombia – for refund | | | (3 177) |
| Community stabilization and improving infrastructure of educational establishments – Colombia – for refund | | | (3 877) |
| Tailoring public employment services to the needs of the victims of internal armed conflict – Colombia – for refund | | | (4 822) |

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Appendix 8 (continued)

| | In-kind contribution (USD) | Unearmarked (USD) | Earmarked (USD) |
|--|----------------------------|-------------------|-------------------|
| COLOMBIA (continued) | | | |
| Promoting comprehensive care and protecting children under peacebuilding strategies - Colombia - net of "for refund" | | | (6 712) |
| Support for the "childhood welfare observatory" for knowledge management for peacebuilding - Colombia - for refund | | | (13 070) |
| Institutional strengthening of the information systems of territorial entities - Colombia - for refund | | | (50 290) |
| Institutional and community strengthening for the implementation of the public health plan 2012-2021 - Colombia - for refund | | | (1 350 247) |
| Total: Colombia - Earmarked | | | 37 134 335 |
| COSTA RICA | | | |
| Establishment of the technical support unit of the regional conference on migration | | | 4 882 |
| Return of highly vulnerable migrants to Central America and Mexico | | | 1 004 |
| Total: Costa Rica - Earmarked | | | 5 886 |
| CROATIA | | | |
| Pilot project on providing refugee resettlement assistance to the government of Croatia | | | 544 811 |
| Total: Croatia - Earmarked | | | 544 811 |
| CYPRUS | | | |
| Information and support centre for voluntary returns - Cyprus | | | 430 589 |
| Information and support centre for voluntary returns - Cyprus | | | 101 579 |
| Cyprus: voluntary contribution for the operations of the IOM office in Cyprus | | | 34 843 |
| Total: Cyprus - Earmarked | | | 567 011 |
| CZECHIA | | | |
| IOM appeal on the Rohingya crisis of August 2017 | | | 230 958 |
| Humanitarian assistance for undocumented Afghan returnees from Pakistan - Afghanistan | | | 217 713 |
| Life-saving health assistance for internally displaced persons and conflict-affected people | | | 203 079 |
| Assisted voluntary returns from Czechia | | | 101 130 |
| Migration trends early warning system - Czechia | | | 25 474 |
| Assisted voluntary return from Czechia in 2017 | | | 23 956 |
| Challenges of integration: an international conference on the integration of foreigners in Prague - sharing examples of good practices - Czechia | | | 20 305 |
| IOM Prague - return counselling in 2016 - Czechia | | | 7 354 |
| Return counselling - Czechia | | | 4 096 |
| Assisted voluntary return from Czechia in 2016 - for refund | | | (96) |
| Crisis centre for returning migrants in the Republic of Moldova - Czechia - for refund | | | (2 126) |
| Total: Czechia - Earmarked | | | 831 841 |
| DENMARK | | | |
| Strengthening the sphere of protection for victims of trafficking and vulnerable migrants in Egypt while preventing irregular migration and human trafficking (SPHERE) | | | 1 592 357 |
| Support for strengthening the management of migration in Niger | | | 1 193 747 |
| Enhancing migration management in Ethiopia and promoting voluntary return and reintegration of Ethiopians - Ethiopia | | | 796 178 |
| Voluntary return assistance from Denmark | | | 408 874 |
| Building resilience of returning migrants through economic reintegration and community empowerment - Bangladesh | | | 390 259 |
| CONSENT: Consolidation and enhancement of assisted voluntary return and reintegration for vulnerable migrants from Denmark - Finland | | | 278 806 |
| Junior professional officer | | | 163 499 |
| CONSENT: Consolidation and enhancement of assisted voluntary return and reintegration for vulnerable migrants from Denmark - Finland | | | 113 854 |
| Providing critical shelter support to newly arrived Rohingyas in Cox's Bazar - Bangladesh | | | 45 133 |
| Family reunification in Denmark - for refund | | | (190 640) |
| Assisted voluntary return and reintegration support for asylum seekers in Denmark - phase II - for refund | | | (379 439) |
| Pilot project: assisted voluntary return and reintegration support for asylum seekers in Denmark - net of "for refund" | | | (716 622) |
| Total: Denmark - Earmarked | | | 3 696 007 |

| | In-kind contribution (USD) | Unearmarked (USD) | Earmarked (USD) |
|---|----------------------------|-------------------|------------------|
| ESTONIA | | | |
| Voluntary assisted return and reintegration from Estonia – phase VI – Finland | | | 169 713 |
| Improving the quality of asylum procedures in Estonia – phase II – Finland | | | 46 320 |
| Providing refugee resettlement assistance to the government of Estonia – Finland | | | 31 750 |
| Welcome sessions for beneficiaries of international protection – Finland | | | 18 952 |
| Bridges to participation: empowering third-country nationals, non-governmental organizations and local governments in Estonia – net of "for refund" | | | (5 427) |
| Total: Estonia – Earmarked | | | 261 308 |
| FINLAND | | | |
| Assisted voluntary return and reintegration programme for asylum seekers and other migrant groups in Finland | | | 3 421 398 |
| MIDA FINNSOM health – phase IV: Somaliland: institutionalizing health-care sector development through temporary returns of Somali diaspora health professionals – Somalia | | | 1 478 953 |
| Promoting health and well-being among migrants transiting through Egypt, Libya, Morocco, Tunisia and Yemen – Morocco | | | 1 441 575 |
| MIDA FINNSOM: health and education sector development in south central Somalia – Finland | | | 1 435 294 |
| Quota refugee and family reunification resettlement – Finland | | | 917 389 |
| Pre-departure orientation for Finland-bound quota refugees (FINCO) 2017–2018 – Finland | | | 219 717 |
| Cultural orientation for Finland-bound quota refugees in 2016–2017 – Finland | | | 129 040 |
| Caring for trafficked persons in Finland | | | 36 295 |
| European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Iraq | | | 4 376 |
| European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Afghanistan | | | 2 823 |
| European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Nigeria | | | 1 356 |
| MIDA: institutionalizing health-care improvement through temporary returns – Finland – for refund | | | (47 920) |
| Total: Finland – Earmarked | | | 9 040 297 |
| FRANCE | | | |
| Refugee resettlement assistance for the government of France | | | 4 319 668 |
| European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Afghanistan | | | 1 498 094 |
| Migrant protection and reintegration in the Sahel – Niger | | | 1 161 440 |
| Funds received in 2017 – to be allocated | | | 540 307 |
| Cooperation on transfer and reception in France of displaced Iraqi citizens and other refugees | | | 487 127 |
| European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Sri Lanka | | | 230 149 |
| Junior professional officer | | | 124 948 |
| Junior professional officer – Niger | | | 117 127 |
| European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Islamic Republic of Iran | | | 52 662 |
| European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Nigeria | | | 37 456 |
| Victim assistance services and structure mapping – Ghana | | | 17 162 |
| European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Iraq | | | 6 870 |
| Psychosocial support for populations in need of assistance in north-eastern Nigeria – for refund | | | (50 962) |
| Total: France – Earmarked | | | 8 542 047 |
| GERMANY | | | |
| REAG/GARP Germany 2016: nationwide financial assistance for voluntary returnees from Germany 2016 – net of "for refund" | | | 26 911 786 |
| Enhanced financial assistance for voluntary returnees from Germany (StarthilfePlus) – net of "for refund" | | | 20 540 898 |
| Multi-year seasonal emergency response plan to provide for the basic needs of vulnerable internally displaced persons – Iraq | | | 10 397 668 |
| Support for a family admissions programme for Syrians and Iraqis to Germany – net of "for refund" | | | 9 043 534 |
| Humanitarian assistance for vulnerable migrants in Yemen | | | 6 855 007 |
| Resettlement from Turkey to Germany under the EU–Turkey 1:1 resettlement mechanism – Germany | | | 6 422 524 |
| East and Horn of Africa: IOM contribution to the better migration management programme – Kenya | | | 4 511 314 |
| Support for the national programme on the treatment and handling of disengaging combatants in Baidoa and Kismayo – transition, rehabilitation and socioeconomic reintegration – Somalia | | | 4 273 803 |

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Appendix 8 (continued)

| | In-kind contribution (USD) | Unearmarked (USD) | Earmarked (USD) |
|--|----------------------------|-------------------|-----------------|
| GERMANY (continued) | | | |
| Strengthening community policing in Iraq – net of "for refund" | | | 3 164 001 |
| Strengthening the self-reliance of displaced and conflict-affected communities in Ukraine | | | 2 948 113 |
| Supporting the establishment of humanitarian hubs and the provision of emergency shelter and non-food item assistance for conflict-affected populations in north-eastern Nigeria | | | 2 849 811 |
| Community policing in return areas in Iraq | | | 2 694 506 |
| Promoting peace and stability for internally displaced migrants and local host communities in Libya | | | 2 633 122 |
| Enhancing the understanding of migration and population mobility in the Horn of Africa and the Arab Peninsula through data collection and data analysis on regional routes, trends and needs | | | 1 881 272 |
| Facilitating sustainable reintegration of Iraqi returnees from Germany – Iraq | | | 1 777 251 |
| Post-arrival reintegration assistance and migration advice services in Afghanistan | | | 1 694 488 |
| Aware migrants information campaign – engaging West African communities – Italy | | | 1 381 159 |
| MIGRAKTION: assisted voluntary return and reintegration for vulnerable migrants from Niger and reintegration and community-strengthening in the Zinder region – Niger | | | 1 193 573 |
| Mental health and psychosocial support and resilience-building for populations displaced by conflict in north-eastern Nigeria | | | 1 048 634 |
| Support for the family assistance programme for Syrians applying for family reunification in Germany – net of "for refund" | | | 976 643 |
| Support for the documentation of undocumented Afghans residing in Pakistan | | | 600 962 |
| Reducing irregular migration through awareness-raising in Côte d'Ivoire | | | 580 885 |
| Strengthening national response capacities and awareness to combat trafficking in persons in the Central African Republic | | | 575 841 |
| Community stabilization initiatives in northern Niger – Niger | | | 525 382 |
| Community-driven inclusion of Yazidi internally displaced persons and host community women in a selected community through the provision of economic opportunities – Iraq | | | 499 440 |
| European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Afghanistan | | | 452 339 |
| Online information website – return portal 2017 – Germany – net of "for refund" | | | 434 289 |
| Consolidating direct assistance and assisted voluntary return and reintegration services in Egypt (CARE) | | | 367 031 |
| Understanding and addressing trafficking in persons in Mauritania – phase II | | | 366 983 |
| Enhanced pre-return assistance in Morocco | | | 348 095 |
| Development of training modules for health professionals, law enforcement officers and trainers on migrant and refugee health, addressing communicable diseases and mental health problems – Belgium | | | 189 620 |
| Programme for human security and stabilization in coastal areas of Kenya (PHSSIII) | | | 180 288 |
| Basics of return information and counselling: training for local authorities in Germany | | | 175 121 |
| IOM information and return counselling centre in Berlin and Brandenburg – Germany | | | 167 393 |
| Supporting the roll-out of the Nigerian national biometric card for intra-ECOWAS travel and for biometric registration of foreign nationals – net of "for refund" | | | 162 170 |
| ZIRF counselling: individual return-related inquiries 2016 – Germany | | | 157 522 |
| Junior professional officer | | | 152 688 |
| Nigeria immigration service training strategy implementation – phase I: GIZ – Nigeria | | | 148 103 |
| Junior professional officer – Sudan | | | 141 159 |
| Supporting the implementation of the protection agenda: platform on disaster displacement – net of "for refund" | | | 139 949 |
| Global migration data portal – phase II – Germany | | | 137 022 |
| Mass shelter capacity (MASC) – phase II | | | 134 027 |
| Junior professional officer | | | 130 833 |
| Enhancing land and sea border data systems in Nigeria – net of "for refund" | | | 120 199 |
| European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Iraq | | | 119 684 |
| Mapping of reintegration measures and initiatives for returnees in selected countries of origin – Germany | | | 117 673 |
| Junior professional officer – Germany | | | 106 868 |
| Funds received in 2017 – to be allocated | | | 78 973 |
| Preparatory measures for the development of an online application system for assisted voluntary return and reintegration projects implemented by the IOM office in Germany | | | 59 991 |
| European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Islamic Republic of Iran – net of "for refund" | | | 59 236 |
| Information and return counselling centre: integrated reintegration in Kenya and Viet Nam 2015–2016 – Germany – net of "for refund" | | | 58 745 |
| ZIRF counselling – country fact sheets 2017 – Germany | | | 54 044 |
| European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Nigeria | | | 31 847 |
| European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Sri Lanka | | | 8 257 |

| | In-kind contribution (USD) | Unearmarked (USD) | Earmarked (USD) |
|---|----------------------------|-------------------|--------------------|
| GERMANY (continued) | | | |
| Integrated experts programme (GAPPO) – net of "for refund" | | | 3 769 |
| Reintegration of returnees from Germany to the Kurdistan region of Iraq – Berlin – net of "for refund" | | | (23) |
| ZIRF counselling – individual return-related inquiries 2016 – Germany – for refund | | | (169) |
| Understanding and addressing trafficking in persons in Mauritania – phase II – for refund | | | (2 321) |
| ZIRF counselling – individual return-related inquiries 2016 in Berlin – Germany – for refund | | | (3 076) |
| Fighting trafficking in persons through capacity-building for non-governmental organizations and law enforcement in Morocco – for refund | | | (8 012) |
| Understanding the socioeconomic needs and impact of Libyans in Tunisia – for refund | | | (11 765) |
| Mental health and psychosocial support and resilience-building for populations displaced by conflict in north-eastern Nigeria – for refund | | | (17 182) |
| Strengthening national awareness and response capacities to combat trafficking in persons and other forms of exploitation under prevailing crisis conditions in the Central African region – for refund | | | (27 032) |
| Support for the establishment of humanitarian hubs and the implementation of displacement tracking and direct assistance in north-eastern Nigeria – net of "for refund" | | | (651 251) |
| Post-arrival humanitarian assistance for vulnerable Afghan returnees from the Islamic Republic of Iran and Pakistan – Afghanistan – for refund | | | (675 375) |
| REAG/GARP Germany 2015: nationwide financial assistance for voluntary returnees from Germany 2015 – for refund | | | (1 326 365) |
| Support for a family admissions programme for Syrians to Germany – net of "for refund" | | | (2 023 655) |
| REAG/GARP Germany 2016: nationwide financial assistance for voluntary returnees from Germany 2016 – net of "for refund" | | | (8 809 043) |
| Total: Germany – Earmarked | | | 107 230 270 |
| GREECE | | | |
| Implementation of voluntary returns including reintegration measures – Greece | | | 17 988 290 |
| Emergency funding: migration management through voluntary return for irregular migrants from Greece | | | 351 977 |
| Emergency support to enhance the operational capacity of the first reception service to manage the extreme rise in migration flows into Greek national and European territory – Greece | | | 164 138 |
| Interpretation and information provision at the reception mobile unit in Samos – Greece | | | 7 867 |
| Total: Greece – Earmarked | | | 18 512 272 |
| GUYANA | | | |
| Health promotion among key populations in the mining and logging sector of Guyana | | | 520 672 |
| Total: Guyana – Earmarked | | | 520 672 |
| HONDURAS | | | |
| Establishment of the technical support unit of the regional conference on migration | | | 5 458 |
| Return of highly vulnerable migrants to Central America and Mexico | | | 1 062 |
| Total: Honduras – Earmarked | | | 6 520 |
| HUNGARY | | | |
| Hungarian assisted voluntary return and reintegration and information programme – Hungary | | | 243 612 |
| Pilot project to assist family reunification in Hungary | | | 38 663 |
| Swiss-Hungarian transnational cooperation on the referral of victims of trafficking – Hungary | | | 30 632 |
| Funds received in 2017 – to be allocated | | | 23 613 |
| Awareness-raising campaign on trafficking in human beings – Hungary | | | 15 871 |
| Complex reintegration assistance for assisted voluntary return – Hungary | | | 11 081 |
| Total: Hungary – Earmarked | | | 363 472 |
| ICELAND | | | |
| Assisted voluntary return and reintegration support for asylum seekers in Iceland – pilot project – Finland | | | 371 827 |
| Resettlement of quota refugees to Iceland | | | 70 693 |
| Total: Iceland – Earmarked | | | 442 520 |
| INDIA | | | |
| Skills development initiative for potential migrants from the north-eastern states of India | | | 486 183 |
| Total: India – Earmarked | | | 486 183 |

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Appendix 8 (continued)

| | In-kind contribution (USD) | Unearmarked (USD) | Earmarked (USD) |
|--|----------------------------|-------------------|-------------------|
| IRELAND | | | |
| Voluntary assisted return and reintegration programmes for non-EEA nationals – Ireland | | | 795 517 |
| Resettlement assistance for Ireland | | | 538 482 |
| Voluntary assisted return and reintegration programme for irregular non-EEA nationals 2017 – Ireland | | | 199 136 |
| Migration emergency funding mechanism for emergency response in Cox’s Bazar – Bangladesh | 168 486 | | |
| Voluntary assisted return and reintegration programme for non-EEA nationals – Ireland | | | 130 061 |
| Voluntary assisted return and reintegration programme for irregular non-EEA nationals – Ireland | | | 52 244 |
| Total: Ireland – Earmarked | 168 486 | | 1 715 439 |
| ITALY | | | |
| Support for IOM activities in Libya in response to the migration crisis | | | 21 634 615 |
| Assisted voluntary return and reintegration of third-country nationals hosted in Italy | | | 4 613 662 |
| ADITUS – Italy | | | 4 162 220 |
| Funds received in 2017 – to be allocated | | | 3 291 737 |
| Multisectoral approach to enhance service delivery and increase livelihood opportunities for youth in Somalia | | | 2 015 677 |
| Migration and development initiatives: Italian voluntary contribution 2016 – Italy | | | 1 762 454 |
| Relocation programme for Syrians, Eritreans and Iraqis from Italy to other European Union member states – actions to support the Italian government (EUREL) – Italy | | | 1 455 345 |
| Initiatives for business development – Niger | | | 1 271 754 |
| Engaging Albanian communities abroad in the social and economic development of Albania | | | 1 256 404 |
| Community stabilization for high-risk communities in Ndele – Central African Republic | | | 1 184 834 |
| Emergency response in Cox’s Bazar (appeal funding) | | | 1 161 440 |
| Provision of life-saving assistance to drought-affected populations in Somalia | | | 1 137 656 |
| Italian voluntary return network (RE.V.ITA) – Italy | | | 882 353 |
| Supporting conflict-affected internally displaced children living in schools (collective centres) and host communities’ children in the governorates of Shabwah and Lahj in Yemen | | | 697 068 |
| Mobi-TRE diaspora mobilization | | | 691 265 |
| Strengthening youth employability and entrepreneurship to reduce the risk of irregular migration in the Centre-Est region – Burkina Faso | | | 596 526 |
| Community-driven inclusion of internally displaced persons and host communities in Duhok governorate through the provision of economic opportunities and psychosocial support – Iraq | | | 592 417 |
| PASSIM: IOM’s support for the Italian programme for assistance and health monitoring at sea for rescued migrants – Italy | | | 531 468 |
| Counter-trafficking assistance Az.1 – Italy | | | 432 136 |
| “Aware migrants” information campaign – phase III – Italy | | | 348 887 |
| Assisted voluntary return and reintegration for migrants in an irregular situation in Morocco | | | 348 841 |
| Renovating and rehabilitating the A.M. Dogliotti medical college at the university of Liberia | | | 344 270 |
| Aware migrants project (information campaign) – Italy | | | 265 607 |
| Enhancing economic and social opportunities for Eritrean women in Hitsats and Shmelba refugee camps and for Ethiopian women in the host communities – Ethiopia | | | 240 385 |
| Promoting the psychosocial well-being of persons affected by crisis in Burundi | | | 209 205 |
| Prevention and management of irregular migration flows from the Sahara Desert to the Mediterranean Sea | | | 169 269 |
| Management support unit for the Italian-led regional development and protection programme for North Africa – Italy | | | 166 235 |
| Solidarity with children from the Maghreb and Mashreq – Egypt | | | 148 245 |
| Junior professional officer – Ethiopia | | | 128 141 |
| Intercultural competence training of trainers and roll-out training sessions for health professionals – Italy | | | 66 624 |
| Family tracing activities and assisted voluntary return and reintegration of unaccompanied migrant children residing in Italy | | | 59 508 |
| Strengthening monitoring and evaluation mechanisms on detention and reception standards in Italy | | | 40 371 |
| Health promotion in prisons: addressing needs and improving quality of assistance – Italy | | | 40 301 |
| Technical support for the Italian ministry of interior – national integration plan – Italy | | | 31 432 |
| Immigration and integration study visit to Canada – Italy | | | 26 308 |
| Strengthening the evidence base of radicalization of youth in targeted communities in Albania and Serbia – Bosnia and Herzegovina | | | 23 687 |
| Repatriation of non-EU citizens from Italy | | | 22 679 |
| Facilitating responsible and effective management of circular migration – Mauritius | | | 17 464 |
| Mentorship in Italian universities – youth-to-youth support for the integration of students with different backgrounds | | | 10 395 |
| Strengthening the delivery of reintegration assistance for returning Nigerian migrants from Europe – for refund | | | (21 873) |
| Total: Italy – Earmarked | | | 52 057 014 |

| | In-kind contribution (USD) | Unearmarked (USD) | Earmarked (USD) |
|---|----------------------------|-------------------|-------------------|
| JAPAN | | | |
| Provision of humanitarian assistance to new internally displaced persons and those in protracted situations and comprehensive community stabilization in areas of return – Iraq | | | 6 713 900 |
| Advancing counter-terrorism, community stabilization and humanitarian response in Somalia | | | 3 671 000 |
| Assisting Afghan return migration needs – Afghanistan | | | 3 147 125 |
| Support for Syrian refugees in Turkey through access to livelihood opportunities, transportation services and strengthened municipal services | | | 1 981 175 |
| Improving human security for vulnerable displaced populations and host communities in South Sudan affected by conflict | | | 1 573 200 |
| Support for countering terrorism in Guinea and Mali – Guinea | | | 1 573 000 |
| Reinforcing border security and management to support counter-terrorism in Mali | | | 1 573 000 |
| Provision of life-saving assistance to drought-affected populations in Somalia | | | 1 500 000 |
| Providing life-saving shelter/non-food item interventions to newly arrived Rohingyas in Bangladesh | | | 1 500 000 |
| Community revitalization programme: community assistance and stabilization for refugee host communities in Garissa county, north-eastern Kenya | | | 1 311 000 |
| Strengthening disaster preparedness, response and community resilience in Sierra Leone | | | 1 234 000 |
| Reducing vulnerability to trafficking in persons, exploitation and abuse and recruitment by criminal networks through improved socioeconomic conditions – Ethiopia | | | 1 050 000 |
| Reinforcing border security to support counter-terrorism in Côte d'Ivoire | | | 1 050 000 |
| Shelter, non-food item and displacement tracking matrix assistance for internally displaced persons and conflict-affected communities | | | 1 049 050 |
| Emergency humanitarian assistance for internally displaced persons and conflict-affected communities in the health and water, sanitation and hygiene sectors in Yemen | | | 1 049 050 |
| Durable solutions for Chadian returnees from the Central African Republic – Chad | | | 1 049 000 |
| Capacity-building to improve border security and address transnational organized crime in South Sudan | | | 1 048 800 |
| Health and water, sanitation and hygiene response for vulnerable populations in South Sudan | | | 1 000 000 |
| Emergency response for undocumented nationals of Myanmar in Balukali and Kutupalong makeshift extended site – Bangladesh | | | 1 000 000 |
| Reconciliation support and community development in the conflict-affected communities of the Donbas region – Ukraine | | | 965 125 |
| Strengthening Sierra Leonean national health-care capacity through diaspora engagement – Sierra Leone | | | 864 000 |
| Direct assistance for internally displaced persons in Libya | | | 679 500 |
| Providing humanitarian support to refugees and strengthening the border management capacity of the government of Jordan to enhance border security – Jordan | | | 612 650 |
| Improving global health security through strengthening the capacity of the government to prevent, detect and respond to diseases outbreaks and other public health events at border spaces – Democratic Republic of the Congo | | | 525 000 |
| Enhancing border management and border community capacities in Niger | | | 525 000 |
| Reinforcing capacity to deal with irregular migration, organized crime and terrorism in Mauritania – phase II | | | 525 000 |
| Enhancing border management to counter terrorism in Burkina Faso | | | 525 000 |
| Refugee resettlement – Japan | | | 440 381 |
| Junior professional officer | | | 270 927 |
| Junior professional officer | | | 270 927 |
| Junior professional officer – Indonesia | | | 220 583 |
| Junior professional officer – Morocco | | | 211 557 |
| Return and reintegration assistance for trafficked victims in Japan | | | 200 000 |
| Junior professional officer – United States | | | 135 756 |
| Junior professional officer | | | 127 769 |
| Junior professional officer – Malaysia | | | 85 699 |
| Assisted voluntary return and reintegration project in Japan | | | 70 986 |
| Junior professional officer – Philippines | | | 62 960 |
| Bali process website support (Japanese funds) | | | 10 000 |
| Assisted voluntary return and reintegration – pilot project in Japan | | | 9 292 |
| Capacity-building for Ebola-focused health and humanitarian migration management in Côte d'Ivoire – for refund | | | (626) |
| Strengthening health system capacity, preparedness and resilience – Sierra Leone – for refund | | | (3 385) |
| Development of guidelines for qualification and skills recognition among ASEAN economies – Indonesia – for refund | | | (94 327) |
| Pilot capacity-building project in integrated border management in western and southern Chad – for refund | | | (138 667) |
| Total: Japan – Earmarked | | | 41 174 407 |

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Appendix 8 (continued)

| | In-kind contribution (USD) | Unearmarked (USD) | Earmarked (USD) |
|--|----------------------------|-------------------|------------------|
| KAZAKHSTAN | | | |
| Addressing migration movements through capacity-building in Central Asia – Kazakhstan | | | 15 000 |
| Total: Kazakhstan – Earmarked | | | 15 000 |
| LATVIA | | | |
| Continuation of assisted voluntary return and reintegration in Latvia – phase VII – Latvia | | | 139 196 |
| Facilitating refugee resettlement in Latvia | | | 9 726 |
| Total: Latvia – Earmarked | | | 148 922 |
| LITHUANIA | | | |
| RAF: return assistance for foreigners – Lithuania | | | 153 893 |
| Migration information centre (2017): facilitating the reintegration of returning Lithuanian nationals – Lithuania – net of "for refund" | | | 77 285 |
| European migration network 2017–2018: national contact point for Lithuania | | | 46 225 |
| Reintegration in the home country – Lithuania | | | 32 032 |
| Funds received in 2017 – to be allocated | | | 29 621 |
| Facilitating refugee resettlement in Lithuania | | | 22 611 |
| Total: Lithuania – Earmarked | | | 361 668 |
| LUXEMBOURG | | | |
| Assisted voluntary return and reintegration from Luxembourg – Belgium | | | 303 592 |
| Cooperation on services for refugee resettlement to Luxembourg (244 Syrians) – Belgium | | | 201 229 |
| Improving IOM capacity to respond to crises by enhancing its operations and emergencies expert roster | | | 170 692 |
| Assisted voluntary return and reintegration from Luxembourg – Belgium | | | 16 773 |
| Total: Luxembourg – Earmarked | | | 692 286 |
| MALTA | | | |
| Assisted voluntary return and reintegration in the country of origin – RESTART VI – Malta | | | 122 013 |
| Providing refugee resettlement assistance to the government of Malta | | | 18 417 |
| Assistance in the identification of victims of trafficking – Malta – for refund | | | (2 806) |
| Total: Malta – Earmarked | | | 137 625 |
| MEXICO | | | |
| Project for providing assistance for migrant returnees (PAMIR) under the repatriation procedure in Mexico (PRIM) 2017 – Mexico | | | 1 214 736 |
| Project for providing assistance to migrant returnees (PAMIR) – Mexico | | | 424 486 |
| Funds received in 2017 – to be allocated | | | 80 000 |
| Establishment of the technical support unit of the regional conference on migration | | | 44 620 |
| Providing protection and assistance tools to public officials through a seminar on mechanisms for social intervention as a strategy to prevent trafficking in persons – Mexico | | | 6 779 |
| Total: Mexico – Earmarked | | | 1 770 621 |
| MONTENEGRO | | | |
| Building the capacities and strengthening cooperation between law enforcement officials – Montenegro | | | 22 988 |
| Total: Montenegro – Earmarked | | | 22 988 |
| NETHERLANDS | | | |
| Assisted voluntary return from the Netherlands – Netherlands | | | 10 835 911 |
| Consortium for integrated stabilization and peace in eastern Democratic Republic of the Congo (CISPE) – Democratic Republic of the Congo | | | 4 830 498 |
| Return and emigration assistance from the Netherlands | | | 3 745 940 |
| Migrant rescue and assistance in the Agadez region – phase II: return assistance for migrants and governments – Niger | | | 2 962 085 |
| Assisted voluntary return and reintegration from the Netherlands – phase II: 2018–2020 | | | 2 917 032 |
| SRHR-HIV knows no borders – South Africa | | | 2 443 017 |
| Resettlement programme in the Netherlands – net of "for refund" | | | 2 250 050 |
| Enhancing regional convergence of data collection, analysis and dissemination through the displacement tracking matrix | | | 1 531 940 |
| Migrants as messengers and change-makers | | | 1 473 253 |
| Nigeria immigration service training strategy implementation – phase I – Netherlands | | | 1 333 386 |
| Connecting diasporas for development – Netherlands | | | 1 322 869 |

| | In-kind contribution (USD) | Unearmarked (USD) | Earmarked (USD) |
|--|----------------------------|-------------------|-------------------|
| NETHERLANDS (continued) | | | |
| Supporting the sustainability of community policing in the provinces of Papua, West Papua and Maluku – Indonesia | | | 1 080 852 |
| Enhancing life-saving operations at sea by the Libyan coastguard and supporting humanitarian repatriation of vulnerable migrants out of Libya | | | 1 047 600 |
| Assisted voluntary return and reintegration from Libya | | | 945 498 |
| Countering trafficking in persons in Burundi | | | 590 000 |
| Capacity-building support for migration management in Puntland state and south central Somalia | | | 562 580 |
| Support activities for the global compact for safe, orderly and regular migration | | | 555 556 |
| Morocco: assisted voluntary return and reintegration for migrants stranded or at-risk and willing to return to their country of origin | | | 450 962 |
| Innovative actions in assisted voluntary return and reintegration from the Netherlands | | | 358 153 |
| Encouraging hope: community mobilization to mitigate irregular migration – Ethiopia | | | 348 432 |
| Building resilient communities – Iraq | | | 337 678 |
| European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Afghanistan | | | 286 597 |
| Relocation to the Netherlands – pilot phase – Netherlands | | | 209 737 |
| Junior professional officer – Afghanistan | | | 162 556 |
| Junior professional officer – Jordan | | | 145 931 |
| Supporting the Oriental region to develop its local migration and development strategy – Morocco | | | 96 352 |
| Preventing unsafe migration from Albania to European Union member states – Albania | | | 84 706 |
| European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Islamic Republic of Iran – net of "for refund" | | | 70 638 |
| Capacity-building training on identifying victims of trafficking – Kuwait | | | 66 038 |
| Digitalization in support of the return of aliens from the Netherlands (REAN) programme – Netherlands | | | 39 306 |
| Pilot cash grants for selected migrants in Amsterdam – Netherlands | | | 16 426 |
| European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Nigeria | | | 8 941 |
| Supporting governmental and non-governmental partners to protect migrants' human rights – Egypt | | | 2 758 |
| European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Somalia | | | 2 561 |
| Funds received in 2017 – to be allocated | | | 1 180 |
| Assisted voluntary return and enhanced reintegration support for former asylum seekers – phase II – Netherlands – net of "for refund" | | | 357 |
| Strengthening the Indonesian national police through institution-building – phase III – for refund | | | (5 946) |
| Partnership on health and mobility in the mining sector of Southern Africa – for refund | | | (26 337) |
| Post-arrival and reintegration assistance for Congolese minors from the Netherlands – Democratic Republic of the Congo – for refund | | | (40 789) |
| Return and emigration of aliens from the Netherlands (REAN) 2016 – for refund | | | (52 882) |
| Total: Netherlands – Earmarked | | | 42 991 421 |
| NEW ZEALAND | | | |
| Resettlement services – Australia | | | 1 152 765 |
| Migration health services for resettlement – Australia | | | 371 219 |
| Facilitated migration services – Australia | | | 132 698 |
| Bali ministerial conference on people smuggling, trafficking and related transnational crime | | | 25 052 |
| Funds received in 2017 – to be allocated | | | 6 913 |
| Establishment of the regional support office within the Bali process regional cooperation framework – phase I – Thailand – for refund | | | (1 741) |
| Administration of the regional support office of the Bali process – Thailand – for refund | | | (6 724) |
| Total: New Zealand – Earmarked | | | 1 680 183 |
| NICARAGUA | | | |
| Establishment of the technical support unit of the regional conference on migration | | | 6 061 |
| Return of highly vulnerable migrants to Central America and Mexico | | | 2 000 |
| Total: Nicaragua – Earmarked | | | 8 061 |
| NORWAY | | | |
| Voluntary assisted return programme Norway 2017 – Norway | | | 2 933 966 |
| Regional programme against human trafficking – phase II – Ukraine | | | 2 539 414 |
| Support for the emergency response for Afghan returnees from Pakistan and the Islamic Republic of Iran – Afghanistan | | | 1 939 488 |

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Appendix 8 (continued)

| | In-kind contribution (USD) | Unearmarked (USD) | Earmarked (USD) |
|---|----------------------------|-------------------|-------------------|
| NORWAY (continued) | | | |
| Cultural orientation programme – information for and about quota refugees 2017 – Norway | | | 1 712 748 |
| Funds received in 2017 – to be allocated | | | 1 154 173 |
| Quota cases to Norway – refugees from Europe – Norway | | | 1 092 648 |
| Financial support for return – phase IX – Norway | | | 1 055 496 |
| Strengthening counter-trafficking and protecting vulnerable migrants in Central Asia in response to regional and global challenges – Kazakhstan | | | 885 028 |
| Information, return and reintegration for vulnerable migrants in Norway – phase VI – Norway | | | 636 415 |
| Enhancing operational capacities of Somalia's immigration authorities – phase II | | | 631 758 |
| Water, sanitation and hygiene rehabilitation and winterization support in conflict-affected communities of Donetsk – Ukraine | | | 629 961 |
| Contributions and invoicing – Norway | | | 595 481 |
| Support for the humanitarian hubs in Nigeria to enhance the delivery of assistance to populations in need | | | 592 979 |
| IOM humanitarian activities and the global compact for safe, orderly and regular migration – Nigeria | | | 592 979 |
| Delivering assistance to people in need in response to the Lake Chad crisis – Cameroon | | | 592 979 |
| Protecting the human rights of victims of trafficking – Republic of Moldova | | | 513 620 |
| Enhancing protection and improving knowledge on the risks of irregular migration in Sudan – phase III | | | 467 290 |
| Enhancing protection of migrants and refugees in Ethiopia through the provision of specialized services in the emergency migration response centres | | | 467 290 |
| Assisted voluntary return and reintegration support for migrants residing in Turkey | | | 428 187 |
| Support for activities related to the global compact for safe, orderly and regular migration | | | 249 051 |
| Strengthening the Turkish national referral mechanism for vulnerable migrants | | | 242 984 |
| Reintegration and rehabilitation of victims of trafficking in Ukraine | | | 211 798 |
| Strengthening institutional capacities for referral mechanisms for the prevention of violent extremism – Bosnia and Herzegovina | | | 122 339 |
| Effective and sustainable management of global contingency stocks and common pipeline stocks (NOREPS IV) | | | 121 492 |
| Assisted voluntary return of unsuccessful asylum seekers and other migrants in an irregular situation in Norway | | | 95 034 |
| Financial support for return – phase VIII – Norway | | | 24 802 |
| Building the capacities of institutions in Bosnia and Herzegovina to address mental health issues among defence personnel – phase II – Bosnia and Herzegovina | | | 24 010 |
| Voluntary repatriation from Norway | | | 11 871 |
| Information, return and reintegration of Afghan nationals to Afghanistan (IRRANA IX) – Norway | | | 6 444 |
| Professional accelerated introduction for jobs and entrepreneurship – Norway – for refund | | | (1 097) |
| Counter-smuggling interventions in Turkey – for refund | | | (32 028) |
| Outreach for voluntary return in 2016 – Norway – for refund | | | (55 701) |
| Information on return and reintegration for vulnerable migrants in Norway – net of "for refund" | | | (159 886) |
| Total: Norway – Earmarked | | | 20 323 012 |
| PANAMA | | | |
| Establishment of the technical support unit of the regional conference on migration | | | 10 500 |
| Return of highly vulnerable migrants to Central America and Mexico | | | 2 124 |
| Total: Panama – Earmarked | | | 12 624 |
| PAPUA NEW GUINEA | | | |
| Strengthening public awareness and building capacity in communication and community engagement – phase II – Papua New Guinea | | | 673 806 |
| Total: Papua New Guinea – Earmarked | | | 673 806 |
| PARAGUAY | | | |
| Migration management through an intercontinental personal identification and registration system (PIRS/MIDAS) – phase II – Paraguay | | | 469 238 |
| Technical cooperation for the government of Paraguay | | | 27 885 |
| Total: Paraguay – Earmarked | | | 497 124 |
| PERU | | | |
| Strengthening the national police for community security and stabilization – Peru | | | 12 757 378 |
| Technical support for Lima's town hall work execution services | | | 1 566 430 |
| Technical cooperation among developing countries | | | 25 602 |
| Total: Peru – Earmarked | | | 14 349 411 |

| | In-kind contribution (USD) | Unearmarked (USD) | Earmarked (USD) |
|---|----------------------------|-------------------|-------------------|
| PHILIPPINES | | | |
| Implementation of the 2017 PAMANA (payapa at masaganang pamayanan) projects in the autonomous region in Muslim Mindanao – Philippines | | | 18 657 200 |
| Construction of 320 shelters for families affected by typhoon Haiyan in Tacloban city – Philippines – for refund | | | (448 390) |
| Total: Philippines – Earmarked | | | 18 208 810 |
| POLAND | | | |
| Poland assisted voluntary returns programme 2006 | | | 463 343 |
| Migrant.Info: support for migrants and their inclusion in Polish society – Poland | | | 242 391 |
| Increasing the effectiveness of migration management – Poland | | | 209 416 |
| Funds received in 2017 – to be allocated | | | 121 951 |
| Cooperation and competence as a key to efficiently combating trafficking in human beings – Poland | | | 76 471 |
| Activation of the Tunisian diaspora in Poland for country-of-origin development – for refund | | | (8 642) |
| Total: Poland – Earmarked | | | 1 104 929 |
| PORTUGAL | | | |
| Assisted voluntary return and reintegration – phase VI – Portugal | | | 841 206 |
| Fostering integration by addressing health equity – Portugal | | | 52 735 |
| Upholding human rights standards at the UHSA reception centre for irregular migrants – Portugal | | | 16 260 |
| Certification and monitoring of a temporary installation centre in Porto | | | 1 306 |
| Total: Portugal – Earmarked | | | 911 508 |
| REPUBLIC OF KOREA | | | |
| Humanitarian assistance for undocumented Afghan returnees from the Islamic Republic of Iran and Pakistan – Afghanistan | | | 2 100 487 |
| Providing life-saving shelter, non-food items, site management and health interventions to newly arrived Rohingyas in Bangladesh | 2 130 | | 1 500 000 |
| Multisectoral assistance for populations affected by the Syrian crisis | | | 1 200 000 |
| Preventing cholera outbreaks and improving the nutritional status of pregnant and breastfeeding women and children under 5 years by providing supplementary food to internally displaced persons | | | 500 000 |
| Livelihood support for vulnerable women and youth in famine-affected areas – South Sudan | | | 300 000 |
| 2017 consolidated appeal: IOM South Sudan | | | 200 000 |
| Provision of camp coordination and camp management services to displaced populations in Somalia | | | 200 000 |
| Junior professional officer – Senegal | | | 101 730 |
| Implementation of the IOM private sector partnership strategy | | | 100 000 |
| Increasing the capacity of the government of Ethiopia to prepare for and respond to situations of mass return or deportation of irregular Ethiopian migrants | | | 100 000 |
| Refugee resettlement to the Republic of Korea | | | 44 246 |
| Total: Republic of Korea – Earmarked | 2 130 | | 6 346 463 |
| ROMANIA | | | |
| INTERACT Plus: integrated services for migrants and intercultural dialogue in Romania | | | 361 360 |
| STARRT II: Services for pre-departure assistance and transfer of 80 refugees resettled from Turkey in 2017 – Romania | | | 146 544 |
| Assisted voluntary return and reintegration programme in Romania 2017 – 2020 | | | 122 877 |
| STARRT I: services for pre-departure assistance and transfer of 20 refugees resettled from Turkey in 2017 – Romania | | | 56 167 |
| Assisted voluntary return and reintegration programme in Romania 2015 | | | 30 432 |
| Strengthening the institutional cooperation capacity of the Moldovan bureau for migration and asylum in Romania – for refund | | | (1 232) |
| Supporting Romanian non-governmental organizations for providing direct assistance to victims of human trafficking – for refund | | | (8 283) |
| Total: Romania – Earmarked | | | 707 865 |
| SERBIA | | | |
| Strengthening the capacity of the commissariat for refugees and migration in finding durable solutions for refugees and internally displaced persons and improving the response to increased migration flows – Serbia | | | 81 517 |
| Total: Serbia – Earmarked | | | 81 517 |

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Appendix 8 (continued)

| | In-kind contribution (USD) | Unearmarked (USD) | Earmarked (USD) |
|--|----------------------------|-------------------|------------------|
| SLOVAKIA | | | |
| Migration information centre to support integration of migrants in Slovakia – phase IX | | | 503 550 |
| Voluntary return and reintegration in country of origin – Slovakia | | | 416 017 |
| Funds received in 2017 – to be allocated | | | 266 563 |
| Integration programme for persons resettled in Slovakia – phase III | | | 131 399 |
| European migration network: national contact point for Slovakia | | | 41 931 |
| Contribution towards rented premises – Bratislava | | | 5 576 |
| Trafficking in humans beings – Slovakia | | | 3 035 |
| Voluntary return and reintegration in country of origin – Slovakia – for refund | | | (4 058) |
| Don't become a slave! 2 – online campaign and training of trainers to prevent trafficking in human beings – Slovakia – for refund | | | (5 155) |
| Migration information centre to support the integration of migrants in Slovakia – phase VIII – for refund | | | (15 865) |
| Total: Slovakia – Earmarked | | | 1 342 993 |
| SLOVENIA | | | |
| Slovenian assisted voluntary return and reintegration programme 2015–2016 | | | 9 639 |
| Total: Slovenia – Earmarked | | | 9 639 |
| SPAIN | | | |
| Assisted voluntary return with reintegration for vulnerable migrants – Spain | | | 611 629 |
| Productive assisted voluntary return programme to Africa and Latin America – Spain | | | 407 753 |
| Return assistance for migrants and government – Spain | | | 233 609 |
| AVRR MEYSS 2016 – Spain | | | 153 247 |
| PEAR II: promotion of employment in the rural environment – Spain | | | 96 461 |
| Selection mission for resettlement – Spain | | | 80 994 |
| FORM-T: support, training and certification of competencies – Spain | | | 61 987 |
| AYSHA: building job opportunities for immigrant women – Spain | | | 58 057 |
| Situation of the immigrant population in Spanish rural areas and their contribution to rural development – Spain | | | 58 057 |
| Voluntary contribution for IOM Madrid office rent | | | 45 982 |
| Productive voluntary return 2014 – Spain – for refund | | | (12 600) |
| Assisted voluntary return and reintegration from Mauritania 2016 – Spain – for refund | | | (21 425) |
| Total: Spain – Earmarked | | | 1 773 750 |
| SRI LANKA | | | |
| IOM appeal on Rohingya crisis of August 2017 | | | 25 000 |
| Total: Sri Lanka – Earmarked | | | 25 000 |
| SWEDEN | | | |
| Unearmarked income | | 6 306 761 | |
| Reintegration grants for voluntary returnees from Sweden to Afghanistan | | | 7 798 149 |
| Quota cases to Sweden – refugees from Europe to Sweden | | | 2 793 304 |
| Multisectoral humanitarian assistance in north-eastern Nigeria – SIDA 2017 allocation – Nigeria | | | 2 235 386 |
| Strengthening institutions through diaspora assistance in Somalia (SIDA-MIDA): public financial management, justice and health – Somalia | | | 1 691 864 |
| Family reunification resettlement cases to Sweden | | | 1 235 105 |
| Protecting displaced populations in Burundi through comprehensive relocation and reintegration assistance | | | 1 221 411 |
| Scaling-up coordinated protection, promotion and reinforcement of human rights for citizens and vulnerable groups, including internally displaced persons, in Zimbabwe | | | 1 196 172 |
| ASIA: Enhancing corporate responsibility in eliminating slavery and trafficking (CREST) in Asia – Viet Nam | | | 1 173 058 |
| Life-saving humanitarian assistance for migrants, internally displaced persons and other conflict-affected populations in Yemen | | | 1 117 693 |
| Protection of the most vulnerable internally displaced persons in IOM-coordinated displacement sites in North Kivu, Democratic Republic of the Congo | | | 1 117 693 |
| Improving access to health, water, sanitation and hygiene for undocumented nationals of Myanmar living in Cox's Bazar district IV – Bangladesh | | | 1 117 693 |
| Support for emergency livelihoods in areas of return in Iraq | | | 894 154 |
| Institutional and civil society response to transitional justice mechanisms under the peacebuilding process – Colombia | | | 766 230 |
| Support for the office of the high commissioner for peace for institution- and community-strengthening towards peacebuilding at the territorial level – Colombia | | | 676 424 |

| | In-kind contribution (USD) | Unearmarked (USD) | Earmarked (USD) |
|--|----------------------------|-------------------|-------------------|
| SWEDEN (continued) | | | |
| European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Afghanistan | | | 406 682 |
| Support for the national strategy for sustainable development goal follow-up – phase II – Colombia | | | 403 633 |
| Training for trainers in the gender approach for the transitional zones and FARC reintegration – Colombia | | | 342 046 |
| Promoting the social mobilization and education for peace strategy: the “world’s largest conversation” – Colombia | | | 285 011 |
| Enhancement of IOM capacity to support policymaking and provide policy advice – migration governance indicators | | | 239 492 |
| Global compact for safe, orderly and regular migration: staff – team leader | | | 214 277 |
| Seconded staff in Geneva | | | 200 891 |
| European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Iraq | | | 157 219 |
| Assisted voluntary return and reintegration for victims of trafficking and foreign citizens in prostitution in Sweden – phase IV – Finland | | | 115 746 |
| Swedish medical programme for Bosnia and Herzegovina and Kosovo ¹ – phase V – Bosnia and Herzegovina | | | 111 951 |
| European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Islamic Republic of Iran – net of “for refund” | | | 9 868 |
| Mosul emergency response – Iraq – net of “for refund” | | | (77 824) |
| Increased understanding of gender-based violence and improved access to life-saving health care in Baghdad, Diyala, Salah al din, Najaf, Anbar and Erbil governorates – Iraq – net of “for refund” | | | (129 919) |
| Reception and reintegration assistance for Afghan returnees from Sweden – Afghanistan – for refund | | | (468 086) |
| Total: Sweden – Unearmarked and Earmarked | | 6 306 761 | 26 845 324 |
| SWITZERLAND | | | |
| IOM coordinating office | | | 2 534 640 |
| Reintegration assistance from Switzerland | | | 1 952 642 |
| Poverty reduction through skills development for safe and regular migration in Cambodia, the Lao People’s Democratic Republic, Myanmar and Thailand – Thailand | | | 1 500 000 |
| Funds received in 2017 – to be allocated | | | 1 471 705 |
| Post-arrival humanitarian assistance and protection enhanced support for Afghan returnees from the Islamic Republic of Iran and Pakistan – Afghanistan | | | 1 028 807 |
| Providing refugee resettlement assistance to the government of Switzerland | | | 1 000 000 |
| Enhancing life-saving operations at sea by the Libyan coastguard – Libya | | | 800 000 |
| Mainstreaming migration into national development strategies – transition phase | | | 567 830 |
| Appeal on the Rohingya crisis: August 2017 | 25 660 | | 514 403 |
| Swiss resettlement programme for victims of the crisis in the Syrian Arab Republic | | | 532 183 |
| Development of the international recruitment integrity system (IRIS) | | | 520 754 |
| Strengthening labour migration governance through regional cooperation in Colombo process countries – Sri Lanka | | | 500 000 |
| Connecting and engaging migrants through a mobile platform | | | 426 829 |
| Community-led outreach on safe migration in two districts in Bangladesh | | | 426 486 |
| Information, tracking and monitoring of South Sudan displacement dynamics – South Sudan | | | 400 400 |
| Humanitarian hubs and common services in north-eastern Nigeria | | | 397 219 |
| Improved reconstruction of flood- and cyclone-affected schools in Rakhine state – Myanmar | | | 326 349 |
| Swiss REPAT – IOM movements programme | | | 293 620 |
| Internal displacement monitoring in Burundi through the displacement tracking matrix | | | 260 163 |
| Swiss pre-departure orientation programme (PDCH III) | | | 250 000 |
| Youth self-employment support programme in five communities of Conakry – Guinea | | | 204 878 |
| Enhancing land and sea border data systems in Nigeria – phase II | | | 203 252 |
| Understanding and managing internal migration in Mongolia – China | | | 202 479 |
| Reimbursable movements from/to Switzerland – federal office for migration – net of “for refund” | | | 196 737 |
| Nigeria immigration service training strategy implementation – phase I – Nigeria | | | 150 000 |
| Awareness-raising to combat irregular migration from Nigeria through a television miniseries “The missing steps” – production phase – Nigeria | | | 145 250 |
| Global compact for safe, orderly and regular migration – regional civil society consultations | | | 142 564 |
| Community stabilization initiative for populations affected by the conflict in northern Mali | | | 130 125 |
| Support for the promotion of youth employment through entrepreneurship and development of micro-enterprises in the province of Kinshasa – pilot phase – Democratic Republic of the Congo – net of “for refund” | | | 128 204 |

¹ References to Kosovo shall be understood to be in the context of United Nations Security Council resolution 1244 (1999).

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Appendix 8 (continued)

| | In-kind contribution (USD) | Unearmarked (USD) | Earmarked (USD) |
|---|----------------------------|-------------------|-------------------|
| SWITZERLAND (continued) | | | |
| Raising awareness on human trafficking: events on 18 October and itinerant bus | | | 122 159 |
| Provision of voluntary repatriation assistance from Egypt | | | 119 166 |
| Contributing to counter-trafficking through the organization of international round tables and support for and coordination of counter-trafficking events | | | 117 073 |
| Return and reintegration of victims of human trafficking – Bulgaria | | | 113 102 |
| IOM-FAO co-chairmanship of the Global Migration Group 2018 | | | 106 707 |
| Tandem with NGOs to support victims of trafficking in human beings (TaNGO) – Romania | | | 100 022 |
| National multi-stakeholder consultations on the global compact for safe, orderly and regular migration in Bangladesh, Cambodia, Nepal, the Philippines, Sri Lanka and Thailand – Bangladesh | | | 95 000 |
| Assisted voluntary return and reintegration from Switzerland to Guinea: transition from the specific country programme to flat funding for IOM Conakry | | | 94 942 |
| Cantonal programme for return and reintegration assistance for persons living in the Canton of Bern under the Swiss asylum law or the Swiss foreigners' law | | | 76 844 |
| Programme between IOM Bern and the Canton of Vaud: assisted voluntary return and reintegration | | | 72 016 |
| Programme between IOM Bern and the Canton of Vaud: assisted voluntary return and reintegration | | | 46 573 |
| Poverty reduction through skills development for safe and regular migration in Cambodia, Lao People's Democratic Republic, Myanmar, Thailand and Viet Nam – Cambodia | | | 44 073 |
| Service fee collection point for the Swiss REPAT – IOM movements programme | | | 41 172 |
| Swiss REPAT – IOM movements programme | | | 39 141 |
| Displacement tracking in Bubanza, Cankuzo and Gitega provinces using the displacement tracking matrix – Burundi | | | 30 030 |
| Facilitating sustainable reintegration of voluntary returnees from Switzerland through business support in Nigeria | | | 29 452 |
| Swiss return information fund | | | 28 527 |
| Migrant lives: monitoring migrant well-being in 15 Southern African States – Germany | | | 24 000 |
| Support for the government of Nigeria to conduct national consultations on the global compact for safe, orderly and regular migration – Nigeria | | | 21 000 |
| Assisted voluntary return and reintegration from Switzerland to Guinea 2016 – phase IX | | | 19 612 |
| Pre-departure cultural orientation: special programme for integration in Switzerland | | | 18 404 |
| Logistical support for the Swiss observer group joining the European Union election observation mission for the general election in Kenya – 2017 – Belgium | | | 10 750 |
| Swiss cultural orientation program (PDCH II) | | | 10 030 |
| Monitoring and evaluation of perceptions of the impact of the peace agreement's rapid response strategy – Colombia | | | 7 737 |
| Scoping study on planned project "Improving protection and voluntary return integration for vulnerable migrants along Western Mediterranean migration routes" – Germany | | | 3 868 |
| Switzerland: contributing to preventing and combating human trafficking through international round tables | | | 1 926 |
| Sozialdirektion Burgdorf Kirchbühl – reimbursable movements to/from Switzerland | | | 1 585 |
| Gesellschaft – Gemeinde Kusnacht – reimbursable movements to/from Switzerland | | | 1 491 |
| Swiss return information fund | | | 1 473 |
| Reimbursable movements to/from Switzerland – Sozialhilfe Stadt Basel | | | 1 367 |
| Workshop on development of guidelines for humanitarian visa and temporary protection – Costa Rica – for refund | | | (1 526) |
| Housing recovery and reconstruction platform – phase II – Swiss agency for development and cooperation contribution – Nepal – for refund | | | (10 562) |
| ASHSHASH: for men and women who have escaped trafficking – Bangladesh – for refund | | | (12 819) |
| Development of an international migration benchmarking index – Germany – for refund | | | (17 837) |
| Migration dynamics in Niger: research and action on inclusion of migration issues in policies and programmes in Niger – for refund | | | (61 278) |
| Seconded staff – for refund | | | (68 669) |
| Consolidating the migration and development institutional framework of the Republic of Moldova – for refund | | | (105 736) |
| Total: Switzerland – Earmarked | 25 660 | | 18 328 335 |
| THAILAND | | | |
| Containment of artemisinin resistance and moving towards eliminating plasmodium falciparum – Thailand – for refund | | | (50 694) |
| Total: Thailand – Earmarked | | | (50 694) |
| THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA | | | |
| Pathway to employment through skills development and sustainable labour market migration of the Roma in particular Roma women (PATHSKILL) – The former Yugoslav Republic of Macedonia | | | 23 695 |
| Total: The former Yugoslav Republic of Macedonia – Earmarked | | | 23 695 |

| | In-kind contribution (USD) | Unearmarked (USD) | Earmarked (USD) |
|--|----------------------------|-------------------|------------------|
| TIMOR-LESTE | | | |
| Systematic screening for tuberculosis among high-risks groups in Timor-Leste | | | 239 913 |
| Total: Timor-Leste – Earmarked | | | 239 913 |
| TURKEY | | | |
| Supporting the efforts of Turkey to manage migration | | | 2 858 894 |
| Regional cooperation on border management with Greece and Bulgaria – phase II – Turkey | | | 1 374 517 |
| Consolidation and strengthening of the national referral mechanism for assisted voluntary return and reintegration of irregular migrants in Turkey | | | 784 447 |
| Enhancing government efforts to address human trafficking and irregular migration in Kachin, northern Shan and Rakhine states – Myanmar | | | 500 000 |
| International dialogue on migration workshop within the global compact for safe, orderly and regular migration | | | 102 669 |
| Institutionalization of counter-trafficking efforts | | | 27 000 |
| Protecting victims of human trafficking – Turkey – net of "for refund" | | | (43 702) |
| Total: Turkey – Earmarked | | | 5 603 825 |
| UNITED KINGDOM | | | |
| Unearmarked income | | 5 174 644 | |
| Humanitarian assistance for conflict-affected households in the Greater Upper Nile region – South Sudan | | | 12 618 168 |
| Multi-year programme for natural disaster preparedness, response and recovery in Pakistan 2015–2019 | | | 9 380 691 |
| Resettlement of vulnerable Syrians – United Kingdom | | | 6 628 866 |
| Humanitarian assistance for conflict-affected households in the Greater Upper Nile region – South Sudan | | | 4 692 539 |
| Syria resettlement programme (pre-arrival) – United Kingdom | | | 3 713 155 |
| Humanitarian assistance for conflict-affected households in the Greater Upper Nile region – South Sudan | | | 3 666 419 |
| Integrated cholera control and prevention for vulnerable and crisis-affected communities in Yemen | | | 2 597 403 |
| Contribution to the IOM response to hurricane Maria in Dominica – Guyana | | | 1 598 077 |
| Vulnerable children resettlement scheme – United Kingdom | | | 1 468 966 |
| Integrated protection for vulnerable migrants and conflict-affected Yemenis (internally displaced persons) in Yemen | | | 1 461 039 |
| Support for IOM to address the migration crises in Yemen – 2016/2017 | | | 1 293 661 |
| Integration and stabilization support through livelihoods for internally displaced persons and the conflict-affected population in Ukraine | | | 1 268 991 |
| Improving the lives of migrants through direct assistance and the displacement tracking matrix – Libya | | | 1 125 349 |
| Supporting Libyan authorities in managing migration flows by improving compliance with human rights in migrant detention centres and through voluntary repatriations – Libya | | | 1 109 475 |
| Gateway resettlement programme (pre-arrival outcomes) – United Kingdom | | | 1 079 484 |
| Monitoring migration flows through the displacement tracking matrix and enhancing the protection of migrants through direct assistance and durable solutions – Sudan – net of "for refund" | | | 1 003 176 |
| Comprehensive response to the humanitarian needs of the displaced population in Burundi | | | 1 002 940 |
| Tajik–Afghan integration, resilience and reform-building programme – Tajikistan | | | 952 522 |
| Support for resettlement of national staff and families working for the British Embassy in Kabul | | | 847 766 |
| Favourable opportunities to reinforce self-advancement for today's youth – Morocco | | | 818 792 |
| Moving towards sustainable approaches in preventing violent extremism in Bosnia and Herzegovina | | | 766 622 |
| Humanitarian assistance for conflict-affected households in the Greater Upper Nile region of South Sudan | | | 712 500 |
| Supporting humanitarian return and reintegration from Libya | | | 671 141 |
| Gateway resettlement programme (pre-arrival outcomes) – United Kingdom | | | 650 991 |
| Mosul emergency response and preparedness – Iraq | | | 635 346 |
| Tajik–Afghan integration, resilience and reform-building programme – Tajikistan | | | 625 626 |
| Opportunities to reinforce self-advancement for today's youth – Morocco | | | 582 698 |
| Providing life-saving shelter/non-food items, site management and health interventions to newly arrived Rohingyas in Bangladesh | 531 080 | | |
| Sustainable solutions for vulnerable migrants in Egypt | | | 526 207 |
| Improving the response capacity of the office of the high commissioner for peace in transition zones for the implementation of the peace agreements – phase II – Colombia | | | 439 498 |
| Assisted voluntary return and reintegration for irregular migrants in Turkey | | | 424 987 |
| Enhancing the operational capacity of the Turkish coastguard through the provision of rescue equipment – Turkey | | | 410 178 |
| Improving the reception conditions at removal centres – Turkey | | | 347 330 |

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Appendix 8 (continued)

| | In-kind contribution (USD) | Unearmarked (USD) | Earmarked (USD) |
|--|----------------------------|-------------------|-----------------|
| UNITED KINGDOM (continued) | | | |
| Strengthening the immigration and border management capacity of the federal government of Somalia | | | 335 811 |
| Support to strengthen the migration and asylum management system in Serbia | | | 334 798 |
| Life-saving humanitarian assistance for Burundian refugees in the United Republic of Tanzania (2017) | | | 322 165 |
| Assisted voluntary return and reintegration – Turkey | | | 306 491 |
| Strengthening data collection and analysis in response to human mobility in the context of the Mediterranean migration crisis | | | 300 093 |
| Systematic data collection and analysis of migratory flows towards Europe – Austria | | | 300 093 |
| Data collection and analysis on migration from West and Central Africa in the context of the Mediterranean migration crisis – Senegal | | | 300 093 |
| Supporting Turkey in enhancing migrant integration and social cohesion through an online information platform and awareness-raising on migration | | | 283 634 |
| Socioeconomic inclusion of minority communities into society to support long-term reconciliation and conflict prevention – Kosovo ¹ | | | 276 488 |
| Strengthening capacity and international cooperation in detecting forged travel documents – Turkey | | | 271 634 |
| Improving coordination of humanitarian interventions for undocumented nationals of Myanmar – Bangladesh – net of "for refund" | | | 271 080 |
| Increasing community participation in the design of development programmes with a territorial approach for the construction of stable and durable peace – Colombia | | | 263 852 |
| Research on improved shelters for responding to floods in Pakistan – phase II | | | 263 087 |
| Contributing to Turkey's efforts to respond to the migration crisis through enhanced migration management – Turkey | | | 260 726 |
| Colombia: support for the implementation of the final agreement with the FARC regarding the priorities and obligations of the office of the high commissioner for peace | | | 246 980 |
| Supporting the efforts of the directorate general for migration management to enhance the capacity of removal centres in line with international human rights standards – Turkey | | | 241 760 |
| Assessment of integrated border management application in Turkey | | | 236 872 |
| Provision of arrival and reintegration assistance to Afghan nationals who have no legal right to remain in the United Kingdom and are being returned to Afghanistan by the United Kingdom government – Afghanistan | | | 226 391 |
| Increasing access to protection for migrants in Serbia and the former Yugoslav Republic of Macedonia – Serbia | | | 225 070 |
| Building Colombian capacities to address gang violence – Colombia | | | 208 135 |
| Improving government communication strategies with communities for a stable and durable peace – phase II – Colombia | | | 205 617 |
| Supporting labour migration management in Turkey – phase II | | | 188 911 |
| Mediterranean sustainable reintegration (MEASURE) | | | 187 558 |
| European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Nigeria | | | 186 051 |
| Supporting Turkish national police capacity to detect forged travel documents – Turkey | | | 184 630 |
| Field-level piloting of the labour migration management framework: sustainable labour market inclusion of Syrians under temporary protection in Gaziantep – Turkey | | | 168 035 |
| IDCU – identity documents verification – Afghanistan | | | 162 174 |
| Funding the pre-arrival outcomes in support of the relocation of the "Calais children" – United Kingdom | | | 155 841 |
| Tracing unsafe migration: advancing data and research on migrant deaths – Germany | | | 147 443 |
| Strengthening the capacity of the government of Colombia to implement post-conflict security guarantees | | | 145 846 |
| Facilitated return scheme reintegration support services – United Kingdom | | | 145 199 |
| Supporting foster carers for child victims of human trafficking and modern slavery – United Kingdom | | | 145 069 |
| European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Iraq | | | 136 096 |
| Support for the special jurisdiction for peace (JEP) in addressing gender-based violence and other violations of women's human rights – Colombia | | | 134 228 |
| Improving the response capacity of the office of the high commissioner for peace in the implementation of the peace agreements with the FARC – Colombia – net of "for refund" | | | 123 008 |
| Improving the capacity of the government of Kenya in countering human trafficking – Kenya | | | 105 336 |
| Procurement of IT equipment for the staff of the directorate general for international labour of the ministry of labour and social security – Turkey | | | 102 621 |
| Specification for reintegration assistance in Afghanistan | | | 100 066 |
| Improving first reception capacity of the Turkish national police department for countering migrant smuggling and human trafficking – Turkey | | | 98 603 |
| Funding the transfer of unaccompanied children from France to the United Kingdom – France | | | 91 649 |
| European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Sri Lanka | | | 80 969 |
| Increasing national and local capacity for achieving peace in Colombia – net of "for refund" | | | 75 038 |
| Baseline assessment related to the vulnerabilities and needs of seasonal agricultural migrant workers' children in Antalya, Turkey | | | 67 684 |

| | In-kind contribution (USD) | Unearmarked (USD) | Earmarked (USD) |
|--|----------------------------|-------------------|-------------------|
| UNITED KINGDOM (continued) | | | |
| Support for the coordination of the IOM-DFID Mediterranean intervention, including interim and final reporting – United Kingdom | | | 65 520 |
| Provision of basic business skills and vocational skills training and income-generation support to Eritrean communities in the Tigray region in northern Ethiopia | | | 62 094 |
| Support for strengthening migration and asylum management in Serbia – inception phase – net of "for refund" | | | 60 591 |
| Transfer of 50 unaccompanied/separated children in need of international protection from Greece to the United Kingdom – Greece | | | 58 022 |
| Supporting labour migration management in Turkey | | | 57 980 |
| Facilitated reintegration scheme for detained migrants from the United Kingdom – year 1 | | | 55 831 |
| Orientation programme for newly assigned staff of the directorate general for international labour – Turkey | | | 54 230 |
| Promoting social integration and reconciliation in Kosovo ¹ | | | 47 604 |
| Improvement of infrastructure, security and operational capacities at the Cilvegozu/Bab al-Hawa border crossing at the Turkish-Syrian border | | | 43 689 |
| European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Afghanistan | | | 40 009 |
| Supporting the orientation of migrants and refugees in Turkey through harmonization programmes | | | 37 547 |
| Transfer of 100 unaccompanied/separated children in need of international protection from Greece to the United Kingdom – Greece | | | 29 970 |
| Post-arrival reception and reintegration assistance for Afghan nationals returning under United Kingdom assisted voluntary return | | | 27 955 |
| Supporting Turkey in the development of a national integration policy – Turkey | | | 21 537 |
| Translation of international labour law and related secondary legislation into selected languages – Turkey | | | 19 399 |
| Assessment of how Chinese social media and internet search engines are used to facilitate fraudulent visa services and irregular migration to the United Kingdom – China | | | 12 831 |
| European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Islamic Republic of Iran – net of "for refund" | | | 5 413 |
| Support for the socioeconomic development of conflict-affected populations in Azerbaijan | | | 3 731 |
| Direct assistance for migrants rescued at sea and tracking displaced populations inside Libya – for refund | | | (14) |
| Malakal protection-of-civilians site extension: improving living conditions for internally displaced persons in the UNMISS base in Malakal – South Sudan – for refund | | | (428) |
| Transportation of refugees and newly arrived migrants to the first reception centre on the island of Lesbos – Greece – for refund | | | (534) |
| Addressing the humanitarian needs of Burundian refugees in the United Republic of Tanzania – for refund | | | (1 190) |
| Support for the coordination of the IOM Mediterranean intervention – for refund | | | (5 631) |
| Transportation aid for Syrian refugees and camp coordination and camp management in Jordan – for refund | | | (5 825) |
| Expert-level workshop series on protection at sea – for refund | | | (15,607) |
| Strengthening the protection of migrants through the humanitarian resilience programme – Yemen – for refund | | | (17 880) |
| Study on migrant profiles and building an evidence base – Italy – for refund | | | (26 650) |
| Mediterranean migration response – reducing risks of unsafe migration: linking research data and policy – Germany – for refund | | | (34 223) |
| Promotion of sustainable reintegration in Iraq through the creation of job counselling – Iraq – for refund | | | (40 193) |
| Data collection to improve understanding of migration flows from Afghanistan and Pakistan towards Europe – for refund | | | (42 632) |
| Improving the response to increased migration flows through the Western Balkans route – The former Yugoslav Republic of Macedonia – for refund | | | (57 534) |
| Housing recovery and reconstruction platform – phase II – Nepal – for refund | | | (139 313) |
| Total: United Kingdom – Unearmarked and earmarked | 531 080 | 5 174 644 | 74 049 832 |
| UNITED STATES OF AMERICA | | | |
| Unearmarked income | | 2 157 566 | |
| United States refugee admission program | | | 125 591 895 |
| IOM appeal on the Rohingya crisis of August 2017 | | | 28 650 000 |
| Typhoon Maysak reconstruction project: preparing stage 3 – Federated States of Micronesia | | | 21 321 609 |
| Community revitalization programme – phase VII – Iraq | | | 18 000 000 |
| Integrated emergency response: addressing the needs of displacement-affected populations in Iraq | | | 16 893 416 |
| Federally administered tribal areas transition initiative in Pakistan | | | 16 381 356 |
| Improving access to humanitarian services for refugees from Myanmar and undocumented nationals of Myanmar in Cox's Bazar – Bangladesh | | | 15 692 850 |
| Multisectoral assistance for populations affected by the Syrian crisis in the Syrian Arab Republic | | | 12 656 801 |

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Appendix 8 (continued)

| | In-kind contribution (USD) | Unearmarked (USD) | Earmarked (USD) |
|--|----------------------------|-------------------|-----------------|
| UNITED STATES OF AMERICA (continued) | | | |
| Addressing basic needs and enhancing resilience and access to services | | | 10 400 000 |
| Somalia stabilization initiative – Somalia | | | 9 504 739 |
| Provision of emergency water, sanitation and hygiene, health and psychosocial support in South Sudan | | | 8 656 677 |
| Community cohesion initiative – Niger | | | 8 276 449 |
| Reintegration and prevention of recruitment programme – Colombia | | | 7 885 000 |
| Emergency evacuation in Yemen 2016 | | | 6 100 000 |
| Life-saving emergency assistance for internally displaced persons and conflict-affected populations in Yemen | | | 5 906 170 |
| Rapid response fund: South Sudan and Abyei – net of "for refund" | | | 5 763 835 |
| Inclusion for peace activities – Colombia | | | 4 950 000 |
| Humanitarian assistance programme in Afghanistan | | | 4 703 740 |
| Supply chain support for humanitarian partners providing assistance to populations affected by the crisis in northern Syrian Arab Republic | | | 4 513 125 |
| Conflict victims project: institutional strengthening activity – Colombia | | | 4 300 000 |
| Strengthening the humanitarian response for conflict-affected populations in north-eastern Nigeria | | | 3 867 439 |
| Integrated emergency response: addressing the needs of displacement-affected populations in Iraq – net of "for refund" | | | 3 802 200 |
| Monitoring and oversight of infrastructure and agriculture projects – Pakistan | | | 3 775 713 |
| Shelter provision and water, sanitation and hygiene response for conflict-affected populations in Borno state – Nigeria | | | 3 189 430 |
| Essential relief and early recovery support for vulnerable returnees, internally displaced persons and other conflict-affected communities in eastern Ukraine | | | 3 000 000 |
| Promoting the reduction of and an improved operational response to gender-based violence through camp management and site planning – phase III | | | 2 900 000 |
| Global health security partner engagement: expanding efforts and strategies to protect and improve public health globally | | | 2 893 427 |
| Regional programme to strengthen capacities to protect and assist vulnerable migrants in Mesoamerica – phase VIII – Costa Rica | | | 2 830 000 |
| Migrant support programme – United States | | | 2 762 161 |
| Implementation of the IOM displacement tracking matrix across Iraq | | | 2 750 000 |
| Provision of emergency CCCM, DTM, WASH, health and mental health and psychosocial support services in South Sudan | | | 2 536 748 |
| Enhancing the overseas health assessment and management of United States-bound refugees | | | 2 429 504 |
| Combating human trafficking in Afghanistan | | | 2 417 944 |
| Dignity and rights in Central Asia – Kazakhstan | | | 2 270 614 |
| Addressing irregular migration flows and upholding human rights of migrants along the north-eastern African migration route and North Africa – NOAH phase V – Egypt | | | 2 217 468 |
| Greater Mekong subregion and Malaysia: migrant assistance and protection programme – Thailand | | | 2 100 000 |
| Horn of Africa/Gulf of Aden/Yemen: improving protection of migrants – phase VIII – Ethiopia | | | 1 965 534 |
| Provision of camp management services in the Bentiu protection-of-civilians site – South Sudan | | | 1 924 968 |
| Abyei rehabilitation initiative – South Sudan | | | 1 917 298 |
| Global health security partner engagement: expanding efforts and strategies to protect and improve public health globally | | | 1 811 104 |
| Rapid assistance programme for the internally displaced: R.A.P.I.D. fund for eastern Democratic Republic of the Congo | | | 1 705 066 |
| Improving access to health, water and sanitation services, education and freedom from violence in Cox's Bazar – Bangladesh | | | 1 663 841 |
| Emergency humanitarian assistance for internally displaced persons, returnees and host communities in the Central African Republic | | | 1 611 595 |
| Disaster risk reduction through building community resilience – Papua New Guinea | | | 1 508 264 |
| Technical capacity-building for the ministry of refugees and repatriation in return and reintegration – phase II – Afghanistan | | | 1 500 000 |
| Hispaniola–Caribbean PACTA: prevention, assistance for migrants along the Haitian–Dominican border, facilitation of international coordination, provision of training, technical assistance, and advocacy – Dominican Republic | | | 1 500 000 |
| Addressing irregular migration in Southern Africa – phase VIII – Botswana | | | 1 471 892 |
| Enhanced opportunities for Moroccan youth | | | 1 440 115 |
| Enhancing the living conditions of Syrian refugees and host communities affected by the Syrian crisis | | | 1 400 000 |
| Global compact for safe, orderly and regular migration and the intergovernmental conference on international migration in 2018 | | | 1 383 887 |
| Inspiring a movement and public action to counter trafficking and exploitation (IMPACT) – Thailand | | | 1 378 855 |
| Protecting vulnerable migrants in Western Central Africa – Senegal | | | 1 357 830 |

| | In-kind contribution (USD) | Unearmarked (USD) | Earmarked (USD) |
|--|----------------------------|-------------------|-----------------|
| UNITED STATES OF AMERICA (continued) | | | |
| Responsible minerals trade: creation and monitoring of conflict-free supply chains (1 January 2017 to 31 December 2018) | | | 1 355 806 |
| Rapid response fund for humanitarian emergencies in Sudan – net of "for refund" | | | 1 345 355 |
| Logistics management for urgent humanitarian assistance in response to hurricane Matthew – Haiti | | | 1 328 453 |
| Assistance for Syrian refugees: regional refugee and resilience plan (3RP): 2017 contribution – Iraq | | | 1 300 000 |
| Port-au-Prince northern extension zone: community revitalization programme – Haiti | | | 1 279 221 |
| Enhancing capacities and mechanisms to identify and protect vulnerable migrants in the Western Balkans – phase II – Bosnia and Herzegovina | | | 1 185 851 |
| Multisectoral assistance for populations in the Syrian Arab Republic affected by the crisis | | | 1 164 723 |
| Programme for improved disaster management and resilience against natural disasters in Myanmar | | | 1 148 280 |
| Providing life-saving transportation assistance to refugees in the United Republic of Tanzania | | | 1 000 000 |
| Humanitarian shelter/non-food item assistance and improved coordination in response to the refugee crisis in the Diffa region – Niger | | | 1 000 000 |
| Emergency transportation and relocation assistance for Eritrean, Somali and South Sudanese refugees – Ethiopia | | | 1 000 000 |
| Expanded vaccination and presumptive treatment project for United States-bound refugees | | | 962 158 |
| Humanitarian assistance for the internally displaced person population in the Diffa region – Niger | | | 927 048 |
| Disaster preparedness for effective response (PREPARE) programme – Federated States of Micronesia | | | 926 364 |
| Providing critical support to cyclone Mora-affected Rohingya households in Cox's Bazar – Bangladesh | | | 925 000 |
| Integrated emergency water, sanitation and hygiene response and prevention of gender-based violence – South Sudan | | | 910 310 |
| Countering trafficking in persons in Ukraine | | | 902 104 |
| Humanitarian assistance through the provision of non-food items and hygiene kits to vulnerable internally displaced persons in Libya | | | 870 718 |
| Establishment of infection prevention and control short course departments and mobile training in Sierra Leone | | | 868 563 |
| Cross-border community engagement on border management mechanisms enforcement in Niger | | | 856 583 |
| Addressing migration movements through capacity-building in Central Asia – Kazakhstan | | | 840 000 |
| Disaster risk reduction – building community resilience in Timor-Leste – phase III | | | 826 672 |
| Support for enhanced coordination of assistance provided to displaced populations in the Darfur region – Sudan | | | 800 000 |
| Supporting refugees and migrants through a consolidated Mediterranean and flow-monitoring response in Turkey | | | 800 000 |
| Post-return humanitarian assistance for deportees – Haiti | | | 769 561 |
| Emergency assistance for persons in search of international protection and community-strengthening in western Bolivarian Republic of Venezuela – phase XIII – Colombia | | | 750 000 |
| Reinforcing the Haitian national police academy – Haiti | | | 735 090 |
| Increasing livelihood opportunities for Malian refugees and selected host communities in Hodh ech Chargui – Mauritania | | | 700 000 |
| HIV prevention and care interventions for migrants and specific communities in Africa – net of "for refund" | | | 699 919 |
| Tracking and monitoring population displacement trends using the displacement tracking matrix system in Somalia | | | 698 399 |
| Return, reintegration and family reunification for victims of trafficking in the United States – phase XIV | | | 689 000 |
| IOM appeal Haiti/hurricane Matthew – Haiti – net of "for refund" | 4 309 914 | | 663 194 |
| Strengthening disaster risk reduction capacity and promoting community resilience in Aceh – phase II – Indonesia | | | 659 953 |
| Global: strengthening IOM capacities in project information management | | | 650 000 |
| Technical support for the national programme on disengaged combatants in Somalia | | | 649 620 |
| Reinforcing the Haitian border police headquarters in the Nord-Est department – Haiti | | | 644 943 |
| Establishing and managing humanitarian hubs for increased aid coordination and reach in north-eastern Nigeria | | | 644 602 |
| Capacity-building support for the Kenyan authorities and assistance for at-risk groups in marginalized communities in Kenya to counter violent extremism | | | 602 194 |
| Enhancing health responses through the provision of comprehensive primary health care and cholera response in high-risk regions of Grande-Anse and Sud departments – Haiti | | | 600 000 |
| Post-presidential disaster declaration on El Niño-induced drought response in the Marshall Islands – Federated States of Micronesia | | | 567 460 |
| Assisting the government of Ghana to combat child trafficking – Ghana | | | 561 310 |
| Global health security partner engagement: expanding efforts and strategies to protect and improve public health globally | | | 548 529 |
| Emergency response for internally displaced persons and host communities in northern Cameroon | | | 541 696 |
| IOM global assistance fund for the protection, return and reintegration of victims of trafficking | | | 525 905 |

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Appendix 8 (continued)

| | In-kind contribution (USD) | Unearmarked (USD) | Earmarked (USD) |
|--|----------------------------|-------------------|-----------------|
| UNITED STATES OF AMERICA (continued) | | | |
| Enhancing capacities to manage mixed migratory flows from the Greater Mekong subregion – China | | | 525 000 |
| Rapid assistance programme for the internally displaced: R.A.P.I.D. fund for North Kivu and Tanganyika – Democratic Republic of the Congo | | | 520 068 |
| Building capacities of governments to prepare for, respond to and manage crisis-induced displacement and improving understanding of mobility patterns in ECOWAS countries – Senegal | | | 511 334 |
| Strengthening the emergency mental health and psychosocial support response for crisis-affected populations in north-eastern Nigeria | | | 510 312 |
| Emergency direct assistance for victims of trafficking – United States | | | 496 560 |
| Prevention of youth violence in the Zinder region – Niger | | | 483 522 |
| Early recovery assistance for internally displaced persons, returnees and host communities in the Central African Republic | | | 481 371 |
| Prevention and the reintegration of at-risk youth in the north Caribbean coast autonomous region of Nicaragua | | | 479 261 |
| Climate adaptation, disaster risk reduction and education (CADRE) – Federated States of Micronesia | | | 467 917 |
| Construction of health and education facilities – Afghanistan | | | 458 054 |
| Camp coordination and camp management support and capacity-building in Rakhine and Kachin states – Myanmar – net of "for refund" | | | 442 041 |
| International disaster response capacity-building for humanitarian actors in the Republic of Korea | | | 431 761 |
| Community-based approach to support youth in target municipalities in Bosnia and Herzegovina | | | 424 993 |
| Supporting implementation of the guidelines to protect migrants in countries experiencing conflict or natural disaster: knowledge transfer and capacity-building | | | 418 269 |
| Enhancing basic services and livelihood opportunities in Abyei – Sudan | | | 416 157 |
| Lao People's Democratic Republic: combating human trafficking through reinforcing judicial capacity | | | 400 000 |
| E-learning solutions to support the justice academy of the ministry of justice of Azerbaijan – phase II | | | 396 257 |
| Sri Lanka adverse south-west monsoon response | | | 391 194 |
| Improving the conditions of vulnerable internally displaced persons, returnees and host community members in northern Mali through the displacement tracking matrix and return information, support for protection assistance and protection referral system | | | 354 746 |
| Capacity-building and mentorship of civil protection actors to reinforce the functionality of emergency operation centres – Haiti | | | 354 722 |
| Global knowledge management: support for regional migration and vulnerable migrant protection | | | 351 153 |
| Improving knowledge, enforcement and coordination in counter-trafficking – Rwanda | | | 350 867 |
| Providing infrastructure and regulatory reform to reduce population movement in eastern Democratic Republic of the Congo – net of "for refund" | | | 342 126 |
| Emergency preparedness and capacity-building in 2017 – Haiti | | | 340 305 |
| Empowering Mauritanian youth through education, leadership and self-improvement (EMELI) – Mauritania | | | 330 124 |
| Building preparedness for disaster risk management in Indonesia: reducing risks of displacement | | | 323 357 |
| Monitoring the regional PRM-funded migration programmes – United States | | | 322 605 |
| Strengthening coordination to respond to trafficking in persons and to provide protection for all victims of trafficking in Mozambique | | | 313 095 |
| Women in policing regional conference – Georgia | | | 308 185 |
| Humanitarian assistance programme in Afghanistan | | | 306 111 |
| Positive life alternatives for Egyptian youth at risk of irregular migration (PLAYA) – Egypt | | | 301 025 |
| Positive life alternatives for Egyptian youth at risk of irregular migration (PLAYA) – Egypt – net of "for refund" | | | 300 556 |
| Capacity-building to support policymaking: enhancement of national migration governance frameworks | | | 300 000 |
| Global migration data portal – Germany | | | 300 000 |
| Strengthening intercommunal dialogue and non-violent conflict resolution in Ouham Pende – Central African Republic | | | 294 156 |
| Displacement tracking in Burundi | | | 294 017 |
| Technical assistance for the government of Kyrgyzstan to strengthen the framework on combating trafficking in persons – Kazakhstan | | | 291 260 |
| Water, sanitation and hygiene vulnerability study – Sudan | | | 275 000 |
| Countering trafficking in persons – Belarus | | | 270 616 |
| Combating human trafficking in Burkina Faso by strengthening the national framework, improving data collection and providing training on victim protection – Burkina Faso | | | 264 431 |
| Strengthening early warning systems and preparedness actions for disaster risk reduction in Papua New Guinea | | | 263 486 |
| Humanitarian assistance for Muslims of Myanmar from Rakhine state and special at-risk groups in Thailand | | | 260 000 |

| | In-kind contribution (USD) | Unearmarked (USD) | Earmarked (USD) |
|--|----------------------------|-------------------|-----------------|
| UNITED STATES OF AMERICA (continued) | | | |
| Strengthening the capacity of the government of Mexico to conduct victim-centred investigations and prosecutions of trafficking in persons cases and to enhance victim protection systems – Mexico | | | 257 193 |
| Preventing and addressing gender-based violence in South Africa | | | 250 000 |
| Support for ongoing efforts to institutionalize accountability to affected populations in strategic planning, programme design and adjustments during implementation, monitoring and evaluation | | | 250 000 |
| Building an NGO network to combat trafficking, especially in conflict and ceasefire areas in Myanmar | | | 242 656 |
| Border community engagement in border security and management in Senegal | | | 229 360 |
| Income tax reimbursement | | | 229 318 |
| Human trafficking information exchange: a reliable foundation for effective anti-trafficking | | | 216 488 |
| Vendor role in the Central American minors programme on parole processing – El Salvador | | | 209 125 |
| Rural community engagement in border security and management – Senegal | | | 206 274 |
| Enhancing counter-trafficking in the Western Balkans – Bosnia and Herzegovina | | | 205 382 |
| Counter-trafficking activity – Azerbaijan | | | 203 523 |
| Strengthening capacities for improved coordination, protection and prosecution relating to trafficking in persons in Madagascar | | | 203 014 |
| Rapid response fund – South Sudan | | | 202 005 |
| Promoting community cohesion for Syrian female refugees and members of their host communities – Egypt | | | 200 000 |
| Childcare services and psychosocial assistance at the Bangkok immigration detention centre | | | 200 000 |
| Strengthening international cooperation on migration and support for the global compact on migration – United States | | | 199 955 |
| Enhancing national counter-trafficking efforts in Malaysia | | | 191 238 |
| Counter-trafficking training and technical assistance: a global rapid response project– United States | | | 185 551 |
| Supporting the enactment of anti-trafficking legislation and the national action plan in Tunisia | | | 183 431 |
| Strengthening institutional capacity to coordinate national anti-trafficking response, including the identification and protection of victims and investigation and prosecution of trafficking offenders | | | 180 798 |
| Enhancing national and local capacities for the prevention of trafficking in persons and protection of victims of trafficking and vulnerable returnees in Ethiopia | | | 170 849 |
| Capacity-building towards resilience for reducing disaster risks in Palau – Federated States of Micronesia | | | 169 738 |
| Establishment of the technical support unit of the regional conference on migration | | | 165 000 |
| Strengthening counter-trafficking efforts for improved human security in Indonesia | | | 162 062 |
| Combating trafficking in persons in the Federated States of Micronesia through the establishment of protection frameworks | | | 161 529 |
| Strengthening Ukraine's response to trafficking in persons – Ukraine – net of "for refund" | | | 159 636 |
| Protecting victims of trafficking through enhanced partnership, identification and referral – Timor-Leste | | | 137 671 |
| Identification and management of open spaces for disaster preparedness (PMOS – phase II) – Nepal | | | 124 836 |
| Strengthening coordination to respond to trafficking in persons and ensure justice and protection for all victims of trafficking in Namibia | | | 122 572 |
| Camp coordination and camp management capacity-building and support for the government of Peru | | | 120 020 |
| Institutional strengthening for crime prevention initiatives targeting underserved youth in San Miguelito – Panama | | | 119 468 |
| Support for the government of Turkmenistan in the implementation of standard operating procedures on the identification of victims of trafficking – phase III – Kazakhstan | | | 115 000 |
| Provision of emergency humanitarian assistance to drought-affected displaced populations in Somalia | | | 114 770 |
| Community engagement in Bosnia and Herzegovina | | | 114 332 |
| Capacity-building for criminal justice actors in the Caribbean to counter trafficking in persons – Jamaica | | | 111 767 |
| Strengthening the national action plan on trafficking in persons in Turkmenistan to ensure coordinated assistance and a victim-centred approach – Kazakhstan – net of "for refund" | | | 109 529 |
| Enhancing availability and accessibility of services for victims and potential victims of trafficking, especially children, in Ukraine | | | 104 971 |
| Engaging communities in border management in Niger – phase II | | | 101 064 |
| International dialogue on migration in 2017: strengthening international cooperation on and governance of migration towards a global compact on migration in 2018 | | | 100 000 |
| Strengthening the capacity of Guyana to effectively combat trafficking in persons and assist victims of trafficking – Guyana | | | 92 417 |
| Protection and life-saving emergency shelter and non-food item response for internally displaced persons in Ethiopia | | | 89 362 |
| Fostering a South American network for knowledge management on trafficking in persons investigations and prosecutions – Colombia | | | 85 609 |
| Reducing vulnerabilities to human trafficking activity in Myanmar | | | 80 674 |

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Appendix 8 (continued)

| | In-kind contribution (USD) | Unearmarked (USD) | Earmarked (USD) |
|--|----------------------------|-------------------|-----------------|
| UNITED STATES OF AMERICA (continued) | | | |
| Countering trafficking in persons – Belarus – net of "for refund" | | | 79 638 |
| Strengthening disaster risk reduction capacity and promoting community resilience – Indonesia | | | 76 910 |
| Demobilization, disassociation, reintegration and reconciliation: conflict dissolution and peacebuilding in Nigeria | | | 74 650 |
| Capacity-building for the national security forces of Nepal in camp coordination and camp management – Nepal | | | 72 931 |
| 2017 global meeting of consultative processes on migration: the global compact for safe, orderly and regular migration | | | 65 000 |
| Contributing to the fight against trafficking in persons in Turkmenistan – Kazakhstan | | | 62 000 |
| Research in domestic trafficking in persons for sexual and labour exploitation in Tajikistan | | | 60 057 |
| Strengthening governmental efforts to combat human trafficking through enhanced prosecution and victim protection in Egypt | | | 59 870 |
| Developing the binational protocol on consular assistance for victims of trafficking in persons – Mexico | | | 57 956 |
| Displacement tracking matrix and shelter/non-food item and camp coordination and camp management assistance for affected and displaced communities in Burundi | | | 56 083 |
| Non-food item pre-positioning and capacity-building for strengthened emergency response capacities – Haiti | | | 51 383 |
| Relief and reconstruction efforts in response to the major flood in Mocoa – Colombia | | | 50 000 |
| Armenia trafficking in persons assessment project | | | 45 000 |
| Capacity-building for institutionalized victim-centred investigations and prosecutions of trafficking in persons cases in South Africa | | | 44 187 |
| The Moldovan youth health and well-being survey "Sanatatea Mea" – Republic of Moldova | | | 43 800 |
| Strengthening government capacity for disaster management – logistical support for incident command system training in Timor-Leste – phase II | | | 40 172 |
| Migrants in countries in crisis initiative – phase III: secretariat and capacity-building | | | 31 217 |
| Return of highly vulnerable migrants to Central America and Mexico | | | 30 000 |
| Favourable opportunities to reinforce self-advancement for today's youth – Morocco | | | 28 124 |
| Research, design and publishing of a manual for community-based psychosocial support programming in emergency, displacement and return situations – Belgium | | | 26 657 |
| Enhanced pre-positioning for disaster response preparedness in the Federated States of Micronesia | | | 24 897 |
| Sustainable tuberculosis diagnostic and treatment services for non-resettlement Bhutanese refugees in Jhapa and Morang districts – Nepal | | | 24 442 |
| Afghanistan rapid humanitarian assistance programme – net of "for refund" | | | 21 104 |
| Shelter projects 2015–2016 | | | 18 277 |
| Technical assistance to strengthen measures to combat trafficking in persons in Papua New Guinea | | | 17 991 |
| Demobilization, disassociation, reintegration and reconciliation: conflict resolution and peacebuilding in the Lake Chad region (Cameroon, Chad and Niger) | | | 17 480 |
| Improving future shelter programming through effective dissemination of experiences learned from past shelter practices | | | 13 319 |
| Engaging diasporas for an alternative approach to safer shelters in disaster response and preparedness – United States | | | 13 019 |
| Camp coordination and camp management and disaster risk management capacity-building in Southern Africa – phase III – Mozambique | | | 12 854 |
| Assessment and improvement of security and operational capacities of the Cilvegözü/Bab al-Hawa and other border crossing points in south-eastern Turkey | | | 12 582 |
| Supporting availability and access to specialized services for victims of trafficking and individuals at risk through the provision of basic assistance and technical support to first responders – Iraq | | | 11 857 |
| Life-saving emergency assistance for internally displaced persons and conflict-affected populations in Yemen | | | 10 938 |
| Assessment of a hybrid power system for the Kyzyl-Art customs post – Tajikistan | | | 10 000 |
| Comprehensive action to combat trafficking in persons in Maldives | | | 9 710 |
| Victim-centred response to trafficking crimes in Tajikistan | | | 9 630 |
| Enhancing screening activity and surveillance capacity at borders and in border communities: Ebola crisis response | | | 7 834 |
| Enhancing the capacity of Somali immigration officers to use the IOM migration information and data analysis system (MIDAS) – Somalia | | | 5 445 |
| Summer school on migration studies 2017 – Czechia | | | 4 903 |
| IOM gender marker validation workshop | | | 3 377 |
| Counter-trafficking training and technical assistance: a global rapid response project – United States | | | 2 889 |
| Shelter emergency response: tropical cyclone Dineo in Inhambane province in Mozambique | | | 2 809 |
| Comprehensive action to combat trafficking in persons in Maldives – net of "for refund" | | | 198 |
| Consultative workshop on community-based complaint mechanisms on sexual exploitation and abuse – for refund | | | (816) |
| Mobile training for Ebola practitioners and for non-Ebola health-care clinicians – Sierra Leone – for refund | | | (3 796) |

| | In-kind contribution (USD) | Unearmarked (USD) | Earmarked (USD) |
|---|----------------------------|-------------------|----------------------|
| UNITED STATES OF AMERICA (continued) | | | |
| Strengthening the criminal justice response to human trafficking in Thailand – for refund | | | (9 761) |
| Support for migrant resettlement in Slovakia – for refund | | | (16 948) |
| Resettlement of the MEKs (Mojahedin-e-Khalq, or the People's Mujahedin of Iran) – Jordan – for refund | | | (71 469) |
| Total: United States of America – Unearmarked and earmarked | 4 309 914 | 2 157 566 | 468 807 745 |
| URUGUAY | | | |
| Strengthening the capacities of the refugees commission (CORE) in Uruguay | | | 234 226 |
| Funds received in 2017 – to be allocated | | | 34 492 |
| Promotion of human rights and migration in Uruguay | | | 30 000 |
| Total: Uruguay – Earmarked | | | 298 718 |
| Subtotal: MEMBER STATES | 5 037 270 | 14 880 494 | 1 176 680 107 |
| NON-MEMBER STATES | | | |
| BAHRAIN | | | |
| Capacity-building training for labour inspectors in Bahrain: ethical recruitment and combating exploitative practices – Kuwait | | | 38 391 |
| Total: Bahrain – Earmarked | | | 38 391 |
| KUWAIT | | | |
| IOM whole-of-Syria multisectoral programme | | | 3 000 000 |
| Kuwait initiative: IOM Kuwait office and operations | | | 573 033 |
| Total: Kuwait – Earmarked | | | 3 573 033 |
| SAUDI ARABIA | | | |
| Increasing safe movement, protection and durable solutions for returnees, refugees and migrants fleeing the Yemen crisis – Somalia | | | 2 570 500 |
| Providing life-saving shelter/non-food item pipeline supplies to support newly arrived Rohingyas in Cox's Bazar – Bangladesh | 400 986 | | 1 358 000 |
| Funds received in 2017 – to be allocated | | | 52 243 |
| Additional activities for the KSRelief-funded Marhaba! information campaign targeting Yemeni refugees, Somali returnees and migrants fleeing to Somalia from the war in Yemen – Somalia | | | 39 317 |
| Total: Saudi Arabia – Earmarked | 400 986 | | 4 020 060 |
| UNITED ARAB EMIRATES | | | |
| Global compact for safe, orderly and regular migration – regional civil society consultations | | | 105 047 |
| Total: United Arab Emirates – Earmarked | | | 105 047 |
| Subtotal: NON-MEMBER STATES | 400 986 | | 7 736 531 |
| KOSOVO¹ | | | |
| Return and reintegration in Kosovo ¹ – phase IV | | | 266 942 |
| Support for micro-, small- and medium-sized enterprises in Kosovo ¹ – for refund | | | (7 264) |
| Total: Kosovo¹ – Earmarked | | | 259 678 |
| EUROPEAN COMMISSION | | | |
| Protecting vulnerable migrants and stabilizing communities in Libya | | | 30 053 279 |
| Humanitarian and recovery support for populations affected by the crisis in Greece | | | 14 423 077 |
| Strengthening the operational capacities of the Turkish coastguard in managing migration flows in the Mediterranean sea – Turkey | | | 13 168 871 |
| Multisectoral assistance for and protection of migrants and refugees stranded in Greece | | | 12 803 101 |
| Facility on sustainable and dignified return and reintegration in support of the Khartoum process – Kenya | | | 9 497 178 |
| Migrant resource and response mechanism – phase II – Niger | | | 6 664 218 |
| European readmission capacity building facility (EURCAP) – phase II – Belgium | | | 6 635 071 |
| Support for the free movement of persons and migration in West Africa – Nigeria | | | 5 811 241 |
| EU border assistance mission in the Republic of Moldova and Ukraine – EUBAM II | | | 5 728 210 |

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Appendix 8 (continued)

| | In-kind contribution (USD) | Unearmarked (USD) | Earmarked (USD) |
|---|----------------------------|-------------------|-----------------|
| EUROPEAN COMMISSION (continued) | | | |
| Strengthening the management and governance of migration and the sustainable reintegration of returning migrants in Nigeria | | | 5 426 906 |
| EUTF-IOM initiative for the protection and reintegration of migrants – Niger | | | 5 347 089 |
| Pilot action on voluntary return and sustainable, community-based reintegration – Switzerland | | | 5 218 169 |
| Implementation of the EU election observation mission to Kenya 2017 (services) – Belgium | | | 4 938 235 |
| Strengthening the implementation and expansion of displacement tracking activities and facilitating the establishment of humanitarian hubs in north-eastern Nigeria | | | 4 823 084 |
| EUTF-IOM initiative for migrant protection and reintegration – Mali | | | 4 672 974 |
| WASH, CCCM and DTM assistance for vulnerable, conflict-affected communities in South Sudan | | | 4 544 965 |
| EUTF-IOM initiative for migrant protection and reintegration – Burkina Faso | | | 4 107 654 |
| Integrated humanitarian response programme for conflict-affected populations across Iraq | | | 4 031 765 |
| Implementation of the EU election observation mission to Liberia – presidential and general elections – Belgium | | | 3 892 721 |
| Protection and life-saving assistance for disaster-affected internally displaced persons in Ethiopia | | | 3 688 388 |
| Integrated emergency response programme to improve the living conditions of the most vulnerable conflict-affected populations across Yemen | | | 3 622 298 |
| Reintegration and development assistance in Afghanistan | | | 3 460 593 |
| Protection of vulnerable migrants and assisted voluntary return and reintegration support – Bulgaria | | | 3 272 416 |
| Support for national efforts to manage migration flows and the influx of refugees in the context of the Syrian crisis – Jordan | | | 3 245 686 |
| EUTF-IOM initiative for strengthening border management and protecting and reintegrating migrants – Mauritania | | | 3 234 381 |
| Helping Belarus address the phenomenon of increasing numbers of irregular migrants | | | 3 198 856 |
| IOM initiative for the protection and reintegration of migrants – Senegal | | | 2 992 364 |
| Supporting ACP-EU cooperation on migration and development – Belgium | | | 2 948 113 |
| Integrated emergency response programme to improve the living conditions of the most vulnerable conflict-affected populations across central Iraq | | | 2 705 882 |
| EU return and reintegration in Kosovo ¹ – phase V | | | 2 581 742 |
| Whole humanitarian assistance programme for vulnerable Syrians affected by the crisis | | | 2 555 168 |
| Emergency assistance for populations affected by the crisis in South Sudan | | | 2 547 771 |
| Special measures to support Serbia to improve border management capabilities in the context of the European migration crisis – phase II – Serbia | | | 2 274 779 |
| IOM information management, logistics and rapid response programme in Jordan, the Syrian Arab Republic and Turkey | | | 2 239 642 |
| Sustaining border management and migration governance in Georgia | | | 2 235 842 |
| Humanitarian assistance for undocumented nationals of Myanmar and the most vulnerable communities in Cox's Bazar to improve their living conditions and well-being – Bangladesh | | | 2 221 879 |
| Strengthening the management and governance of migration and the sustainable reintegration of returning migrants in Guinea | | | 2 210 735 |
| Strengthening social cohesion and stability in slum populations – Uganda | | | 2 112 049 |
| Further improvement of the reception capacity of the Bulgarian asylum and migration management system – Belgium | | | 2 108 042 |
| Bangladesh sustainable reintegration and improved migration governance – Bangladesh | | | 2 086 825 |
| Promoting security and stability at the South Sudan border and other conflict areas within South Sudan | | | 2 082 867 |
| Enhancing access to services and facilitating the integration of refugees | | | 1 981 363 |
| Regional support for protection-sensitive migration management in the Western Balkans and Turkey – component II – Serbia | | | 1 967 557 |
| Addressing needs of stranded migrants in targeted sending, transit and receiving countries – Morocco | | | 1 905 323 |
| Water, sanitation and hygiene service delivery for South Sudanese refugees and host communities in Uganda | | | 1 790 433 |
| Integrated support programme for populations affected by displacement in Sudan | | | 1 710 200 |
| Emergency assistance for populations affected by the crisis in South Sudan | | | 1 682 691 |
| Support for border management – Côte d'Ivoire | | | 1 588 759 |
| EUTF-IOM initiative for migrant protection and reintegration – Gambia | | | 1 568 560 |
| Consolidation of migration and border management capacities in Azerbaijan | | | 1 494 188 |
| Support for the development of the global compact for safe, orderly and regular migration | | | 1 393 728 |
| EUTF-IOM initiative for migrant protection and reintegration – Côte d'Ivoire | | | 1 310 546 |
| Provision of coordinated shelter assistance to populations affected by hurricane Matthew – Haiti | | | 1 288 937 |
| EUTF-IOM initiative for migrant protection and reintegration – Cameroon | | | 1 283 866 |
| EUTF-IOM initiative for migrant protection and reintegration – Ghana | | | 1 260 730 |
| Eastern partnership: integrated border management – capacity-building project – Georgia | | | 1 191 428 |

| | In-kind contribution (USD) | Unearmarked (USD) | Earmarked (USD) |
|---|----------------------------|-------------------|-----------------|
| EUROPEAN COMMISSION (continued) | | | |
| Promoting community stabilization in northern Rakhine state in Myanmar to address irregular migration | | | 1 142 894 |
| Ghana integrated migration approach | | | 1 122 121 |
| EUTF-IOM initiative for migrant protection and reintegration – Guinea-Bissau | | | 1 011 246 |
| European Union community stabilization programme – phase III – Kosovo ¹ | | | 976 499 |
| Contributing to a better understanding of human mobility in crises and enhancing linkages with citizen-driven assistance | | | 920 502 |
| IOM's whole-of-Syria humanitarian assistance programme for vulnerable Syrians affected by the crisis in Jordan, the Syrian Arab Republic and Turkey | | | 825 472 |
| 2017-2018 action grant to the European migration network national contact point of Austria | | | 821 147 |
| Provision of camp coordination and camp management services to displaced populations in Somalia | | | 769 231 |
| Promoting stability, well-being and harmony for Muslims of Myanmar and host communities in Thailand | | | 695 191 |
| Readmission capacity-building facility (EURCAP) – Belgium | | | 685 148 |
| Strengthening protection mechanisms in Afghanistan | | | 671 893 |
| Introduction of an automated intelligent video control system at the Novaya Huta–Novi Yarilovychi road border crossing at the Belarus–Ukraine border (IVCO) – Belarus | | | 644 468 |
| Improving post-crisis recovery through community stabilization initiatives in Burundi | | | 637 088 |
| Support for the EU–China dialogue on migration and mobility project – China | | | 615 180 |
| Support for information management, communication and planning capacity in addressing the migration management challenges in Serbia | | | 580 720 |
| The Iraq EU–IOM jointly run advanced assisted migration initiative (HIJRA AMINA) | | | 557 646 |
| Enhancing information management services to better locate, identify and monitor vulnerable populations in Libya and assess urgent needs | | | 534 554 |
| Ensuring the dignity and quality of life for conflict-affected internally displaced populations in eastern Democratic Republic of the Congo | | | 515 575 |
| Supporting the implementation of the migration and development component of the EU–Republic of Moldova mobility partnership and harnessing its benefits for the residents of the Transnistria region of the Republic of Moldova | | | 511 112 |
| Strengthening the capacities of the government of Georgia in border and migration management | | | 498 092 |
| Strengthening the national capacities in the area of asylum, migration and trafficking in human beings – The former Yugoslav Republic of Macedonia. | | | 486 836 |
| Integrated support programme for populations affected by displacement in Sudan | | | 483 491 |
| Contributing to ongoing stabilization efforts in Iraq by helping to reduce tensions between internally displaced persons and host communities – Iraq | | | 480 071 |
| Water, sanitation and hygiene and winterization support for the conflict-affected population in the eastern regions of Ukraine | | | 472 255 |
| Disaster risk reduction and resilience-building in the most vulnerable cities in Metro Manila – Philippines | | | 472 255 |
| Building back safer communities in flood- and cyclone-affected areas of Myanmar | | | 455 063 |
| Strengthening migration governance and response to mixed migration flows in the Agadez region – Niger | | | 448 750 |
| European migration network 2017–2018: national contact point for Slovakia | | | 432 941 |
| Support programme for the reintegration of returnees from the Central African Republic and support for host communities in Chad | | | 422 260 |
| European migration network 2017–2018: national contact point for Lithuania | | | 393 269 |
| Implementation of personal health records as a tool for integrating refugees in European Union health systems – re-health2 – Belgium | | | 375 000 |
| Regional support for protection-sensitive migration management in the Western Balkans and Turkey – component I – Serbia | | | 355 451 |
| Humanitarian protection assistance for vulnerable undocumented Afghan unaccompanied minor and single female deportees from the Islamic Republic of Iran – Afghanistan | | | 350 310 |
| Emergency assistance for conflict-affected populations in Cameroon: displacement tracking matrix | | | 343 716 |
| Implementation of the European election expert mission to Algeria 2017 – Belgium | | | 295 494 |
| European migration network 2017–2018: national contact point for Croatia | | | 288 450 |
| European Union – Beautiful Kosovo ¹ II | | | 274 705 |
| Support for Jordanian border guards in the provision of humanitarian assistance to Syrian refugees | | | 259 860 |
| Rapid response for disaster-affected internally displaced persons in Ethiopia | | | 236 967 |
| Support for European Union member states under particular migratory pressure in their response to health-related challenges – Belgium | | | 235 006 |
| Establishing a displacement tracking matrix to track vulnerable people displaced by crisis – Libya | | | 234 650 |
| Integrated support programme for populations affected by displacement in Sudan | | | 219 665 |
| Comprehensive assistance for the population affected by the earthquake in Ecuador | | | 209 059 |
| Guidelines on mainstreaming migration into international cooperation and development – Belgium | | | 189 332 |

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Appendix 8 (continued)

| | In-kind contribution (USD) | Unearmarked (USD) | Earmarked (USD) |
|---|----------------------------|-------------------|--------------------|
| EUROPEAN COMMISSION (continued) | | | |
| Assistance for conflict-affected populations – phase II – Democratic Republic of the Congo | | | 188 902 |
| Humanitarian assistance for Muslims from Myanmar and special at-risk groups in Thailand | | | 173 724 |
| Support for the eastern partnership panel on migration and asylum – Ukraine | | | 172 426 |
| Strengthening surveillance and bilateral coordination capacity along the common border – Belarus | | | 160 685 |
| EUTF-IOM initiative for migrant protection and reintegration – Chad | | | 159 956 |
| Supporting protection, assistance and referral mechanisms for child victims of trafficking – United Republic of Tanzania | | | 151 537 |
| Supporting informed migration decisions in Niger | | | 147 680 |
| Humanitarian assistance for undocumented nationals of Myanmar in Cox's Bazar to improve living conditions – Bangladesh | | | 145 929 |
| Support for micro-, small- and medium-sized enterprises in Kosovo ¹ | | | 145 497 |
| Establishing a displacement tracking matrix system in Somalia to address information management gaps and strengthen the effectiveness of humanitarian actors targeting riverine areas – Somalia | | | 139 373 |
| European migration network: national contact point 2015–2016 – Austria | | | 123 113 |
| Enhancing the sustainability of reintegration for migrants returning from the European Union – Italy | | | 121 663 |
| Protecting the rights of vulnerable migrants and victims of trafficking in Mongolia – China | | | 116 036 |
| Exploratory mission to Liberia – Belgium | | | 104 904 |
| Supporting governmental and non-governmental partners to protect migrants' human rights – Egypt | | | 102 944 |
| Fostering health provision for migrants, the Roma and other vulnerable groups | | | 98 972 |
| External thematic expertise in migration – Belgium | | | 98 578 |
| Exploratory mission to Honduras 2017 – Belgium | | | 98 013 |
| Emergency assistance for conflict-affected populations: human mobility tracking and psychosocial support for the most vulnerable mobile populations – Cameroon | | | 77 234 |
| Humanitarian assistance for Muslims of Myanmar from Rakhine state and special at-risk groups – Thailand | | | 70 588 |
| Implementation of the European Union exploratory mission to Sierra Leone 2017 – Belgium | | | 66 729 |
| Implementation of the European Union election exploratory mission to Nepal 2017 – Belgium | | | 64 319 |
| Provision of security awareness support to the humanitarian community in Pakistan | | | 64 312 |
| European migration network 2015–2016: national contact point for Lithuania | | | 38 385 |
| European migration network 2015–2016: national contact point for Slovakia | | | 34 294 |
| European migration network 2015–2016: national contact point for Croatia | | | 23 078 |
| Reducing exploitation of internal migrant workers in Guangdong province – China | | | 17 772 |
| European Union election observation mission in Uganda 2016: first MEP visit – Belgium | | | 9 984 |
| Strengthening dialogue and cooperation to establish management models on migration and development policies | | | 5 715 |
| Emergency assistance for conflict-affected populations in Cameroon: assistance for internally displaced persons | | | 5 279 |
| Support for the eastern partnership panel on migration and asylum – Ukraine | | | 2 696 |
| Funds received in 2017 – to be allocated | | | 1 340 |
| Regional cooperation on border management between Bulgaria, Greece and Turkey – phase I – Turkey – for refund | | | (3 783) |
| Coordinated approach for the reintegration of victims of trafficking (CARE) – France – for refund | | | (22 577) |
| Stabilizing communities and enhancing migration management for smooth transitions in Egypt, Libya and Tunisia – for refund | | | (31 024) |
| Enhancing the health status of uprooted people and host communities in Mon state in Myanmar – for refund | | | (37 785) |
| GIVE: grass-roots integration through volunteering experiences – Ireland – net of "for refund" | | | (55 704) |
| Safe and sustainable return and reintegration of victims of trafficking in human beings – transnational action – France – for refund | | | (59 082) |
| Strengthening the delivery of reintegration assistance for returning Nigerian migrants from Europe – net of "for refund" | | | (159 429) |
| Promoting better management of migration in Nigeria: implementation phase – for refund | | | (186 056) |
| Migration, environment and climate change: evidence for policy (MECLEP) – for refund | | | (263 327) |
| Implementation of the European election observation mission in Ghana – Belgium – for refund | | | (329 606) |
| Implementation of pilot projects on land management in new territories of peace – Colombia – for refund | | | (608 419) |
| Subtotal: EUROPEAN COMMISSION | | | 259 157 937 |

| | In-kind contribution (USD) | Unearmarked (USD) | Earmarked (USD) |
|---|----------------------------|-------------------|-----------------|
| UNITED NATIONS ORGANIZATIONS AND FUNDS | | | |
| ALBANIA ONE UN COHERENCE FUND | | | |
| Contributing to sustainable reintegration of victims of trafficking in persons in Albania through the development of reintegration standards | | | 39 996 |
| Total: Albania One UN Coherence Fund – Earmarked | | | 39 996 |
| CENTRAL AFRICAN REPUBLIC COMMON HUMANITARIAN FUND | | | |
| Support in Kaga-Bandoro, Bangassou and Mobaye during emergency and return initiatives – Central African Republic | | | 445 955 |
| Mpoko II: registration and return assistance for internally displaced persons at the Mpoko site – Central African Republic – net of "for refund" | | | 349 925 |
| Total: Central African Republic Common Humanitarian Fund – Earmarked | | | 795 880 |
| CENTRAL EMERGENCY RESPONSE FUND | | | |
| Establishing and managing humanitarian hubs for increased aid coordination and reach in north-eastern Nigeria | | | 3 250 000 |
| Provision of adapted inter-cluster survival kits, standard shelter materials and non-food items – South Sudan | | | 2 000 819 |
| Providing critical shelter support to newly arrived Rohingyas in Cox's Bazar | | | 1 999 997 |
| Providing life-saving humanitarian assistance, including protection, emergency shelter and winter support, for undocumented Afghan returnees from the Islamic Republic of Iran – Afghanistan | | | 1 786 246 |
| Provision of life-saving primary water, sanitation and hygiene services to drought-affected populations in Mudug and Lower Shabelle regions – Somalia | | | 1 746 138 |
| Funds received in 2017 – to be allocated | | | 1 627 386 |
| Shelter and non-food item assistance for conflict-affected populations in north-eastern Nigeria | | | 1 572 472 |
| Emergency shelter assistance for 35,000 people in new spontaneous settlements in Teknaf upazila – Bangladesh | | | 1 408 654 |
| Provision and management of common water, sanitation and hygiene core pipeline supplies for WASH cluster partners – South Sudan | | | 1 250 560 |
| Emergency response to drought conditions in Somalia through access to clean water, sanitation and hygiene services | | | 1 150 000 |
| Improving conditions for internally displaced persons through the establishment and upgrading of shelters in the Piura region – Peru | | | 1 140 181 |
| Emergency assistance for internally displaced persons in humanitarian hotspots – Central African Republic | | | 1 059 981 |
| Provision of life-saving WASH services to the Rohingya refugee population to prevent and respond to acute water diarrhoea outbreaks in the Ukhiya upazila in Cox's Bazar | | | 1 028 273 |
| Humanitarian assistance for newly displaced populations fleeing violence in the Lake Chad basin caused by Boko Haram in the Diffa region – Niger | | | 1 000 001 |
| Emergency shelter and non-food item support for flood- and landslide-affected populations in south-western and central provinces – Sri Lanka | | | 1 000 001 |
| Emergency shelter assistance for populations affected by cyclone Enawo in the districts of Antalaha and Maroantsetra of Madagascar | | | 999 969 |
| Emergency shelter and rehabilitation assistance for victims of typhoon Damrey in the two provinces of Phu Yen and Dac Lac – Viet Nam | | | 923 309 |
| Contributing to the protection of displaced populations affected by the crisis in Tanganyika and Haut Katanga through support for their relocation and return to their areas of origin – Democratic Republic of the Congo | | | 875 000 |
| Provision of life-saving multisectoral services to meet the needs of the most vulnerable migrants and host communities – Libya | | | 849 996 |
| Provision of life-saving primary health-care services to drought- and acute watery diarrhoea/cholera-affected populations in Somalia | | | 780 753 |
| Provision of life-saving water, sanitation and hygiene services to the Rohingya refugee population in Teknaf and Ukhiya upazilas in Cox's Bazar | | | 602 378 |
| Provision of integrated health and nutrition life-saving services to famine-affected and displaced populations in central Unity, Upper Nile and Greater Equatoria regions – South Sudan | | | 600 000 |
| Camp coordination and camp management support for the displaced population of Marawi city – Philippines | | | 500 460 |
| Displacement tracking matrix in Burundi | | | 500 000 |
| Emergency life-saving water, sanitation and hygiene response for South Sudanese refugees in South Kordofan – Sudan | | | 500 000 |
| Emergency shelter and non-food item support for populations affected by the 2017 flood in Terai districts of Nepal | | | 450 149 |
| Emergency assistance for conflict-affected populations in Cameroon: tracking the mobility of displaced populations | | | 450 000 |
| Provision of life-saving primary health-care services to drought-affected populations in Somaliland and Puntland – Somalia | | | 400 000 |
| Emergency sanitation and hygiene for South Sudanese refugees in Palorinya – Uganda | | | 400 000 |
| Immediate provision of temporary emergency shelter and non-food items to victims of tropical cyclone Dineo in Inhambane, Mozambique | | | 400 000 |

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Appendix 8 (continued)

| | In-kind contribution (USD) | Unearmarked (USD) | Earmarked (USD) |
|--|----------------------------|-------------------|-------------------|
| CENTRAL EMERGENCY RESPONSE FUND (continued) | | | |
| Provision of emergency shelter and non-food item kits to households affected in 2017 by displacement-inducing floods and tropical cyclone Dineo in Zimbabwe | | | 391 446 |
| Shelter and displacement tracking assistance for the hurricane-affected population in Dominica – Guyana | | | 355 615 |
| Provision of non-food items to drought-affected displaced populations and host communities in Gedo – Somalia | | | 350 000 |
| Augmenting the logistics response to meet increasing needs – South Sudan | | | 299 999 |
| Core camp management activities for internally displaced person settlements in Fashoda county, South Sudan | | | 250 000 |
| Emergency shelter and non-food item support for cyclone Mora-affected Rohingyas in Ukhiya and Teknaf upazilas in Cox's Bazar – Bangladesh | | | 219 748 |
| Restoring safe and adequate water, sanitation and hygiene facilities in makeshift settlements in Cox's Bazar – Bangladesh | | | 216 609 |
| Providing life-saving emergency health services to newly arrived Rohingyas in Cox's Bazar | | | 196 555 |
| Shelter and displacement tracking assistance for hurricane-affected populations in the Eastern Caribbean region – Guyana | | | 180 006 |
| Emergency repairs and restoring full functionality of Leda clinic in Teknaf – Bangladesh | | | 149 130 |
| Providing shelter to vulnerable returnees, internally displaced persons and host populations in return areas of northern Mali to ensure their access to adequate housing – Mali | | | 112 550 |
| Provision of transportation assistance to refugees from the Democratic Republic of the Congo in Lunda-Norte province – Angola | | | 100 002 |
| Emergency sanitation, hygiene and water provision for refugees from the Democratic Republic of the Congo in south-west and mid-west Uganda (Kyangwali, Kyaka II and Rwamwanja refugee settlements) – Uganda – for refund | | | (7 696) |
| Provision of transportation assistance and transitional shelters to South Sudanese refugees – Ethiopia – for refund | | | (27 797) |
| Contributing to improving deteriorating health among displaced Ethiopian migrant populations across Djibouti and health assistance for affected host communities – for refund | | | (28 186) |
| Fiji cyclone response: shelter and non-food item pipeline – Australia – for refund | | | (41 188) |
| Registration/profiling and provision of essential household items and emergency shelter to displaced persons (including returnees and third-country nationals) in the Lac region of Chad – for refund | | | (70 520) |
| Emergency humanitarian response for the Syrian population at the berm border area – Jordan – for refund | | | (350 477) |
| Total: Central Emergency Response Fund – Earmarked | | | 34 548 519 |
| COLOMBIA POST-CONFLICT UNITED NATIONS MULTI-PARTNER TRUST FUND | | | |
| Support for indemnification quotas focusing on rapid response strategic zones – Colombia | | | 2 502 750 |
| Development of local capacities to promote and guarantee the right to health in departments and municipalities where the 26 training and reintegration territorial zones are located – Colombia | | | 1 152 294 |
| Local implementation of the rapid response strategy and disclosure of transparency and communications mechanisms – Colombia | | | 1 104 461 |
| Support for the special jurisdiction for peace (JEP) through the establishment of its executive secretariat – Colombia | | | 1 026 267 |
| Plan for the national coordination of the project for the prevention of recruitment and utilization of children and adolescents by armed groups – Colombia | | | 176 995 |
| Total: Colombia Post-conflict United Nations Multi-partner Trust Fund – Earmarked | | | 5 962 767 |
| DEMOCRATIC REPUBLIC OF CONGO STABILIZATION COHERENCE FUND | | | |
| Together for peace – Democratic Republic of the Congo | | | 388 500 |
| Peace is the way forward (phase II) in the Ituri province in the Democratic Republic of the Congo | | | 274 400 |
| Consolidation of the integrated project for the stabilization of North Kalehe – phase II – Democratic Republic of the Congo | | | 171 523 |
| Total: Democratic Republic of Congo Stabilization Coherence Fund – Earmarked | | | 834 423 |
| DIASPORA ENGAGEMENT IN ECONOMIC DEVELOPMENT JOINT PROGRAMME IN KOSOVO¹ | | | |
| Diaspora engagement in economic development (DEED II) – Kosovo ¹ – for refund | | | (61 217) |
| Total: Diaspora Engagement in Economic Development Joint Programme in Kosovo¹ – Earmarked | | | (61 217) |
| FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS | | | |
| Management and payment of special protection unit central management teams in Puntland and Somaliland – Somalia | | | 57 326 |
| Provision of support to vulnerable households affected by the Syrian crisis in Lebanon | | | 17 746 |
| Funds received in 2017 – to be allocated | | | 12 500 |
| Total: Food and Agriculture Organization of the United Nations – Earmarked | | | 87 572 |

| | In-kind contribution (USD) | Unearmarked (USD) | Earmarked (USD) |
|--|----------------------------|-------------------|-----------------|
| INTERNATIONAL CIVIL AVIATION ORGANIZATION | | | |
| Management and payment of special protection unit central management teams in Puntland and Somaliland – Somalia | | | 36 802 |
| Total: International Civil Aviation Organization – Earmarked | | | 36 802 |
| INTERNATIONAL LABOUR ORGANIZATION | | | |
| Promoting ethical conduct and professionalizing the recruitment industry – Sri Lanka | | | 211 782 |
| Identification and introduction of sustainable approaches for new welfare services and review of a labour market information system – Bangladesh | | | 145 500 |
| Third pan-African forum on migration | | | 20 000 |
| Management and payment of special protection unit central management teams in Puntland and Somaliland – Somalia | | | 7 077 |
| Total: International Labour Organization – Earmarked | | | 384 360 |
| JOINT PROGRAMME ON SEEKING CARE, SUPPORT AND JUSTICE FOR SURVIVORS OF CONFLICT-RELATED SEXUAL VIOLENCE IN BOSNIA AND HERZEGOVINA | | | |
| Seeking care, support and justice for survivors of conflict-related sexual violence in Bosnia and Herzegovina – phase III | | | 9 925 |
| Total: Joint Programme on Seeking Care, Support and Justice for Survivors of Conflict-Related Sexual Violence in Bosnia and Herzegovina – Earmarked | | | 9 925 |
| JOINT UNITED NATIONS PROGRAMME OF SUPPORT ON AIDS IN UGANDA | | | |
| Karamoja United Nations HIV programme (KARUNA HP) – Uganda | | | 83 070 |
| Total: Joint United Nations Programme of Support on AIDS in Uganda – Earmarked | | | 83 070 |
| MOZAMBIQUE ONE UN FUND | | | |
| Community stabilization programme in Manica province for internally displaced person communities – Mozambique | | | 70 000 |
| UN CARES: United Nations system-wide workplace programme on HIV – Mozambique | | | 10 500 |
| Total: Mozambique One UN Fund – Earmarked | | | 80 500 |
| OFFICE OF THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES | | | |
| Voluntary repatriation and relocation of refugees within Kenya – net of "for refund" | | | 1 996 443 |
| Management of Dhobley way station and transit assistance in Mogadishu to support voluntary repatriation of Somali refugees from Kenya – Somalia | | | 1 432 997 |
| Resettlement activities for refugees in Lebanon | | | 815 538 |
| Office of the United Nations High Commissioner for Refugees – In-kind contribution | 522 105 | | |
| Emergency assistance to identify and document Haitian migrants: providing a comprehensive response to the mixed migration crisis on the island of Hispaniola – phase II – Dominican Republic | | | 410 368 |
| Provision of emergency evacuation and relocation assistance (transportation) to South Sudanese refugees in Gambella – Ethiopia – net of "for refund" | | | 400 960 |
| Relocation of 15,000 refugees from the Democratic Republic of the Congo in Lunda Norte province in Angola | | | 360 247 |
| Provision of transportation assistance and preventing onward movements of Somali and Eritrean refugees – Ethiopia | | | 235 002 |
| Medical assessments and transportation fees – Jordan | | | 213 735 |
| Access to safe water, sanitation and hygiene for the most vulnerable internally displaced persons, returnees and host communities in Dhobley – Somalia | | | 177 508 |
| Funds received in 2017 – to be allocated | | | 126 549 |
| Provision of support services to Norwegian selection mission and other resettlement activities by UNHCR – Turkey | | | 113 616 |
| Humanitarian and recovery support for populations affected by the crisis in Greece | 97 387 | | |
| Implementation of the displacement tracking matrix to monitor migration flows from the Bolivarian Republic of Venezuela to Colombia – Colombia | | | 55 000 |
| Enhancing coordination of humanitarian shelter response | | | 37 579 |
| Management and payment of special protection unit central management teams in Puntland and Somaliland – Somalia | | | 33 971 |
| MIDSA conference support project – Botswana | | | 23 540 |
| Movement of persons of concern – UNHCR – South Africa | | | 14 656 |
| Voluntary repatriation of refugees from South Africa – net of "for refund" | | | 9 023 |
| Combating secondary movement and irregular migration in Eritrean refugee camps in northern Ethiopia – for refund | | | (804) |
| Voluntary repatriation and relocation of refugees within Kenya – net of "for refund" | | | (1 385) |
| Movements from Africa to Denmark – net of "for refund" | | | (2 645) |
| Resettlement medical assessment and provision of transportation for refugees from Jijiga to Melkadida – Ethiopia – for refund | | | (7 173) |
| Medical assessment for resettlement for persons of concern and transportation for United States Refugee Admissions Program refugees – Jordan – for refund | | | (60 401) |

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Appendix 8 (continued)

| | In-kind contribution (USD) | Unearmarked (USD) | Earmarked (USD) |
|---|----------------------------|-------------------|------------------|
| OFFICE OF THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES (continued) | | | |
| Resettlement activities for refugees in Lebanon – for refund | | | (96 515) |
| Potential for resettlement for Ashraf transportation – Iraq – for refund | | | (354 627) |
| Establishment of dedicated voluntary repatriation centres within nine temporary shelters along the Thailand–Myanmar border – Thailand – for refund | | | (428 813) |
| Total: Office of the United Nations High Commissioner for Refugees – Earmarked | 619 492 | | 5 504 371 |
| ONE UN FUND FOR THE UNITED REPUBLIC OF TANZANIA | | | |
| United Nations joint programme for the region of Kigoma – violence against women and children – United Republic of Tanzania | | | 376 377 |
| IOM actions in the refugee programme of the United Nations Development Assistance Plan (2011–2015) – United Republic of Tanzania – for refund | | | (157 527) |
| IOM actions in the social protection programme of the United Nations Development Assistance Plan (2011–2015) – United Republic of Tanzania – for refund | | | (345 816) |
| Total: One UN Fund for the United Republic of Tanzania – Earmarked | | | (126 966) |
| PEACEBUILDING FUND | | | |
| Community violence reduction in greater Bambari – Central African Republic | | | 2 099 999 |
| Community violence reduction programmes in the Central African Republic | | | 1 250 000 |
| Strengthening the authority of the State in southern Madagascar | | | 880 000 |
| Strengthening the role of women in conflict resolution through natural resources management at the community level in the rural areas of the governorates of Sana'a and Lahj in Yemen | | | 700 000 |
| Support to strengthen capacities to undertake reforms to advance peacebuilding and transitional justice processes in Sri Lanka | | | 517 706 |
| Cross-border cooperation between Côte d'Ivoire and Liberia for sustainable peace and social cohesion – Côte d'Ivoire | | | 422 189 |
| Cross-border cooperation between Côte d'Ivoire and Liberia for sustainable peace and social cohesion – Liberia | | | 420 017 |
| Joint peace programme for the post-conflict generation – El Salvador | | | 320 000 |
| Kenya–Somalia refugees and peacebuilding cross-border pilot project for voluntary return, coexistence and sustainable reintegration in areas of return – Somalia | | | 245 000 |
| Strengthening dialogue for peace and reconciliation in South Sudan | | | 170 000 |
| Empowering women 4 women: access to land for sustainable peace in Nepal – for refund | | | (11 499) |
| Empowering ethnic youth as peacebuilders in Mon and Kayin states – Myanmar – for refund | | | (17 611) |
| Total: Peacebuilding Fund – Earmarked | | | 6 995 800 |
| SOUTH SUDAN COMMON HUMANITARIAN FUND | | | |
| Provision of shelter/non-food item pipeline supplies to cluster partners, and non-food item assistance for beneficiaries in South Sudan | | | 1 989 185 |
| Provision of shelter/non-food item pipeline supplies to cluster partners, and non-food item assistance for beneficiaries in South Sudan | | | 1 700 047 |
| Procurement and management of core pipeline emergency supplies to support the enhancement of the water, sanitation and hygiene sector's preparedness and response in South Sudan | | | 1 075 720 |
| Humanitarian common logistics services in South Sudan 2017–2018 | | | 1 000 000 |
| Procurement and management of water, sanitation and hygiene core pipeline relief items for cholera- and conflict-affected communities in South Sudan | | | 800 000 |
| Humanitarian common logistics services in South Sudan | | | 796 044 |
| Provision of emergency life-saving primary health-care services to vulnerable populations in Unity, Upper Nile and Central Equatoria states and priority locations through clinics and rapid response teams | | | 345 000 |
| Providing timely information services to support the humanitarian response to conflict and displacement – South Sudan | | | 250 000 |
| Camp coordination and camp management and internally displaced person tracking and monitoring – South Sudan – for refund | | | (83 414) |
| Providing life-saving assistance to internally displaced persons in camps through camp coordination and camp management intervention – for refund | | | (94 038) |
| Total: South Sudan Common Humanitarian Fund – Earmarked | | | 7 778 544 |
| SUDAN COMMON HUMANITARIAN FUND | | | |
| Implementation of the displacement tracking matrix and emergency information management in Sudan | | | 350 039 |
| Restoring basic human dignity through emergency shelter and non-food item assistance – Sudan | | | 200 000 |
| Support for South Sudanese affected by conflict – Sudan – for refund | | | (272) |
| Water, sanitation and hygiene activities in South Kordofan and West Kordofan states – Sudan – for refund | | | (1 462) |
| Water, sanitation and hygiene activities in the southern border region of Sudan (Abyei, West Kordofan, South Kordofan, Blue Nile) – Sudan – for refund | | | (14 846) |
| Total: Sudan Common Humanitarian Fund – Earmarked | | | 533 459 |

| | In-kind contribution (USD) | Unearmarked (USD) | Earmarked (USD) |
|---|----------------------------|-------------------|------------------|
| UNAIDS | | | |
| Study on the nexus between migration and HIV in Belarus | | | 56 654 |
| Total: UNAIDS – Earmarked | | | 56 654 |
| UN–HABITAT | | | |
| Myanmar consortium for capacity development on disaster management | | | 40 067 |
| Management and payment of special protection unit central management teams in Puntland and Somaliland – Somalia | | | 15 570 |
| Total: UN–HABITAT – Earmarked | | | 55 637 |
| UNICEF | | | |
| Funds received in 2017 – to be allocated | | | 679 046 |
| Strengthening malaria control and health systems for internally displaced persons in Somalia | | | 636 212 |
| Roll-out of the essential package of health services in Kismayo district, in the Lower Juba region of Somalia | | | 326 320 |
| Joint programme on social protection in Zambia | | | 309 017 |
| Cold chain and vaccine management in the Lower Juba region of Somalia – Somalia | | | 217 488 |
| Global fund implementing partners capacity development 2017 – Somalia | | | 186 218 |
| Emergency water and sanitation support for informal settlements and rural communities affected by the earthquake – Ecuador | | | 87 816 |
| Strengthening coordination for increased protection of trafficked migrant children – Ethiopia | | | 87 765 |
| Management and payment of special protection unit central management teams in Puntland and Somaliland – Somalia | | | 58 977 |
| Pre-positioning water, sanitation and hygiene emergency supplies and equipment in the Lower Juba region of Somalia | | | 27 927 |
| Enhancing the network of evacuation centres in Eastern Samar in the Philippines | | | 21 398 |
| Total: UNICEF – Earmarked | | | 2 638 184 |
| UNITED NATIONS ASSISTANCE MISSION IN SOMALIA | | | |
| Management and payment of special protection unit central management teams in Puntland and Somaliland – Somalia | | | 12 739 |
| Total: United Nations Assistance Mission in Somalia – Earmarked | | | 12 739 |
| UNITED NATIONS CAPITAL DEVELOPMENT FUND | | | |
| Management and payment of special protection unit central management teams in Puntland and Somaliland – Somalia | | | 4 246 |
| Total: United Nations Capital Development Fund – Earmarked | | | 4 246 |
| UNITED NATIONS CONVENTION TO COMBAT DESERTIFICATION | | | |
| Migrant reintegration and community stabilization through job creation and the restoration of degraded land – Niger | | | 441 176 |
| Total: United Nations Convention to Combat Desertification – Earmarked | | | 441 176 |
| UNITED NATIONS DEPARTMENT OF ECONOMIC AND SOCIAL AFFAIRS | | | |
| Integrating migration into national development plans: towards policy coherence and the achievement of the sustainable development goals at national and global level – Ghana | | | 485 982 |
| Junior professional officer – Italy | | | 120 518 |
| Junior professional officer | | | 75 137 |
| Total: United Nations Department of Economic and Social Affairs – Earmarked | | | 681 637 |
| UNITED NATIONS DEPARTMENT OF PUBLIC INFORMATION | | | |
| Global migration film festival | | | 25 000 |
| Total: United Nations Department of Public Information – Earmarked | | | 25 000 |
| UNITED NATIONS DEPARTMENT OF SAFETY AND SECURITY | | | |
| Management and payment of special protection unit central management teams in Puntland and Somaliland – Somalia | | | 21 940 |
| Total: United Nations Department of Safety and Security – Earmarked | | | 21 940 |
| UNITED NATIONS DEVELOPMENT PROGRAMME | | | |
| Funds received in 2017 – to be allocated | | | 1 265 736 |
| Open communities – successful communities: support for health, communal and social services in Serbian municipalities hosting migrants and refugees – Serbia | | | 243 847 |
| Support for humanitarian response and early recovery for the most vulnerable people experiencing severe food insecurity affected by the drought in the Androy region – Madagascar | | | 178 200 |

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Appendix 8 (continued)

| | In-kind contribution (USD) | Unearmarked (USD) | Earmarked (USD) |
|--|----------------------------|-------------------|------------------|
| UNITED NATIONS DEVELOPMENT PROGRAMME (continued) | | | |
| Liberia land administration and governance support project I: support the establishment and functioning of the Liberia land authority – Liberia | | | 150 000 |
| Seeking care, support and justice for survivors of conflict-related sexual violence in Bosnia and Herzegovina – phase IV | | | 128 637 |
| Joint migration and development initiative – phase II – Belgium – net of "for refund" | | | 106 990 |
| Management and payment of special protection unit central management teams in Puntland and Somaliland – Somalia | | | 65 819 |
| Support for the global compact for safe, orderly and regular migration | | | 35 343 |
| Total: United Nations Development Programme – Earmarked | | | 2 174 571 |
| UNITED NATIONS DEVELOPMENT PROGRAMME PROJECT CLEARING ACCOUNT | | | |
| Investing in having an impact on HIV and AIDS in South Sudan | | | 3 550 308 |
| Improving access to sustainable water for internally displaced persons and host communities in Baidoa and surrounding villages – Somalia | | | 384 686 |
| Supporting regular and fair labour migration policies, including return migration management – Kuwait | | | 316 831 |
| Provision of technical support and information management coordination for drought response in Somalia | | | 200 000 |
| Mainstreaming the concept of migration and development into relevant policies, plans and actions in Bosnia and Herzegovina | | | 154 572 |
| Joint migration and development initiative: strengthening the contribution of migration | | | 118 505 |
| Joint conflict reduction programme – Sudan | | | 33 399 |
| Seeking care, support and justice for survivors of conflict-related sexual violence in Bosnia and Herzegovina – Bosnia and Herzegovina | | | 16 339 |
| Flood recovery: housing interventions in Republika Srpska – Bosnia and Herzegovina | | | 2 800 |
| Recruitment of Somali diaspora technical experts for the beneficiary institutions in Somalia under the joint rule of law programme | | | 1 406 |
| Recruitment of Somali diaspora technical experts for local governance in Somalia – for refund | | | (613) |
| Total: United Nations Development Programme Project Clearing Account – Earmarked | | | 4 778 233 |
| UNITED NATIONS DEVELOPMENT PROGRAMME – SOMALIA | | | |
| Joint programme to support the electoral process in Somalia in 2016 | | | 2 210 070 |
| Total: United Nations Development Programme – Somalia – Earmarked | | | 2 210 070 |
| UNITED NATIONS EBOLA RESPONSE | | | |
| Support for multi-hazard preparedness and response for Liberia | | | 600 000 |
| Total: United Nations Ebola Response – Earmarked | | | 600 000 |
| UNITED NATIONS EDUCATIONAL, SCIENTIFIC AND CULTURAL ORGANIZATION | | | |
| Management and payment of special protection unit central management teams in Puntland and Somaliland – Somalia | | | 1 415 |
| Total: United Nations Educational, Scientific and Cultural Organization – Earmarked | | | 1 415 |
| UNITED NATIONS FUND FOR RECOVERY, RECONSTRUCTION AND DEVELOPMENT IN DARFUR | | | |
| Water, sanitation and hygiene services underpinned by improved integrated water resource management in Darfur – Sudan | | | 320 253 |
| Total: United Nations Fund for Recovery, Reconstruction and Development in Darfur – Earmarked | | | 320 253 |
| UNITED NATIONS MISSION IN LIBERIA | | | |
| Procurement and installation of the migration information data analysis system (MIDAS) in support of the UNMIL implementation of the integrated border management, security and stabilization (IBM II) project | | | 324 000 |
| Procurement and installation of the migration information data and analysis system (MIDAS) in support of UNMIL implementation of the border management, security and stabilization project – Liberia | | | 146 480 |
| Total: United Nations Mission in Liberia – Earmarked | | | 470 480 |
| UNITED NATIONS MULTIDIMENSIONAL INTEGRATED STABILIZATION MISSION IN MALI | | | |
| Promoting community initiatives to reduce violence in localities surrounding cantonment sites in Timbuktu and Gao – Mali | | | 249 962 |
| Technical support for the Mali national border policy review – Mali | | | 81 889 |
| Total: United Nations Multidimensional Integrated Stabilization Mission in Mali – Earmarked | | | 331 851 |

| | In-kind contribution (USD) | Unearmarked (USD) | Earmarked (USD) |
|--|----------------------------|-------------------|-------------------|
| UNITED NATIONS OFFICE FOR PROJECT SERVICES | | | |
| Providing life-saving shelter/non-food items and site management and health interventions to newly arrived Rohingyas in Bangladesh | | | 4 832 215 |
| Increasing the developmental impact of labour migration through strengthened governance and partnerships – Myanmar | | | 3 259 658 |
| Providing life-saving shelter/non-food items and site management and health interventions to newly arrived Rohingyas in Bangladesh | | | 1 115 657 |
| Capitalizing human mobility for poverty alleviation and inclusive development in Myanmar – Myanmar | | | 547 074 |
| Maternal and neonatal child health project in Rakhine state – Myanmar | | | 453 589 |
| Assistance for Rohingya refugees, undocumented nationals of Myanmar and host communities in Cox's Bazar 2017–2019 – Bangladesh | | | 229 170 |
| Migration as a livelihood diversification strategy in the Delta (MILDAS) – Myanmar | | | 220 585 |
| Maternal, newborn and child health: 3MDG fund – programme management budget – Myanmar | | | 136 468 |
| Maternal, newborn and child health: 3MDG fund – comprehensive health plan (Mawlamyinegyun) – Myanmar | 29 999 | | 50 544 |
| Maternal, newborn and child health: 3MDG fund – comprehensive health plan (Bogale) – Myanmar | 14 744 | | 50 594 |
| Chile: regional workshop on the development of guidelines and/or a manual on the protection of displaced persons in disaster settings | | | 58 048 |
| Migrant junior basketball league of Yopougon – social integration in Côte d'Ivoire | | | 45 159 |
| Management and payment of special protection unit central management teams in Puntland and Somaliland – Somalia | | | 5 662 |
| Stop TB Partnership–IOM grant to work on key populations, migrants and mobile populations – for refund | | | (14 586) |
| Total: United Nations Office for Project Services – Earmarked | 44 743 | | 10 989 836 |
| UNITED NATIONS OFFICE FOR THE COORDINATION OF HUMANITARIAN AFFAIRS | | | |
| Procurement and delivery of emergency non-food item stocks and winter clothing and the insulation of tents to respond to urgent winterization needs | | | 4 616 222 |
| Envelope 2: integrated response in providing life-saving protection, food and non-food items to internally displaced persons, returnees and vulnerable host community families in the districts of Khamir and Huth in the Amran governorate of Yemen | | | 2 500 000 |
| Establishing and managing humanitarian hubs and common services in north-eastern Nigeria | | | 2 034 344 |
| Provision of life-saving nutrition, health and WASH assistance to the most vulnerable conflict-affected communities in Abyan and Shabwa in Yemen | | | 2 000 000 |
| Establishment of an internally displaced person camp in Idlib and provision of multisectoral assistance for newly arrived internally displaced persons affected by the conflict in northern Syrian Arab Republic | | | 1 886 440 |
| Procurement and delivery of emergency non-food item stock and winter clothing to respond to Aleppo and Raqqa displacement | | | 1 749 914 |
| Establishment of emergency transit and reception centres and multisectoral assistance for newly arrived internally displaced persons affected by the conflict in northern Syrian Arab Republic | | | 1 723 153 |
| Shelter and non-food item assistance for conflict-affected populations in north-eastern Nigeria | | | 1 336 805 |
| Provision of transportation assistance to South Sudanese, Somali and Eritrean refugees in Ethiopia | | | 1 000 000 |
| Life-saving emergency shelter and non-food item response for newly displaced persons in 2017 – Ethiopia | | | 1 000 000 |
| Supporting recovery of the economic sector and economic stability in Jarablus, Ar Raee and Azaz and procurement and delivery of emergency non-food item stocks to respond to the urgent needs of internally displaced persons | | | 693 917 |
| Life-saving emergency shelter and non-food item response for conflict-affected internally displaced persons in Ethiopia | | | 676 501 |
| Strengthened emergency health-care services for internally displaced persons and vulnerable host communities in Anbar governorate and Nargizlia camp in Ninewa governorate – Iraq | | | 650 000 |
| Emergency shelter assistance for internally displaced persons in Basateen camp affected by Hawija operations – Iraq | | | 551 636 |
| Enhanced data collection and provision of life-saving information on the multisectoral needs of internally displaced populations in Ethiopia | | | 499 998 |
| Provision of urgent health services to displaced and conflict-affected populations in the Syrian Arab Republic | | | 400 000 |
| Provision of life-saving emergency shelter support to vulnerable internally displaced persons and conflict-affected populations across Anbar, Ninewa and Salah al Din governorates – Iraq | | | 390 765 |
| Integrating protection services in the reception centre in Al Bab | | | 300 093 |
| Emergency health-care and referral services for internally displaced persons from Hawija and Shirqat in Kirkuk and Salah al Din governorates – Iraq | | | 225 000 |
| SSAFE training | | | 188 647 |
| Supporting insecurity-affected populations in Pakistan through the provision of life-saving information via formal and informal communication channels | | | 171 285 |
| Strengthening evidence-based response planning for undocumented Afghan migrants and potential returnees to facilitate informed, dignified and sustainable returns – Pakistan | | | 153 000 |
| Needs and population monitoring: third-party monitoring – Iraq | | | 54 212 |

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Appendix 8 (continued)

| | In-kind contribution (USD) | Unearmarked (USD) | Earmarked (USD) |
|--|----------------------------|-------------------|-------------------|
| UNITED NATIONS OFFICE FOR THE COORDINATION OF HUMANITARIAN AFFAIRS (continued) | | | |
| Management and payment of special protection unit central management teams in Puntland and Somaliland – Somalia | | | 8 965 |
| Enhancing access to safe drinking water for vulnerable internally displaced persons and host communities in Taiz and Abyan governorates in Yemen – for refund | | | (5 885) |
| Response planning through timely and accurate assessments and information management – Pakistan – for refund | | | (16 479) |
| Lebanese returnees profiling and registration project in Lebanon – for refund | | | (31 241) |
| Building local capacity to create safe and livable environments and responding to the most urgent camp care and maintenance needs through CCCM mobile teams in central Iraq – for refund | | | (34 650) |
| Building capacity to create a safe and livable environment and responding to the most urgent IDP site care and maintenance needs through mobile CCCM teams in central Iraq – for refund | | | (38 359) |
| Implementation of the displacement tracking matrix across Iraq – Iraq – for refund | | | (41 556) |
| Provision of emergency non-food items and shelter to vulnerable internally displaced persons and the affected populations of Iraq – for refund | | | (146 935) |
| Total: United Nations Office for the Coordination of Humanitarian Affairs – Earmarked | | | 24 495 793 |
| UNITED NATIONS OFFICE ON DRUGS AND CRIME | | | |
| IOM global action to protect and assist trafficked and smuggled migrants and similarly vulnerable persons | | | 279 000 |
| Management and payment of special protection unit central management teams in Puntland and Somaliland – Somalia | | | 6 370 |
| Total: United Nations Office on Drugs and Crime – Earmarked | | | 285 370 |
| UNITED NATIONS OPERATION IN CÔTE D'IVOIRE | | | |
| Implementation arrangement for UNOCI and UNDP (cross-border between Côte d'Ivoire and Liberia) – Côte d'Ivoire | | | 299 999 |
| Total: United Nations Operation in Côte d'Ivoire – Earmarked | | | 299 999 |
| UNITED NATIONS ORGANIZATION STABILIZATION MISSION IN THE DEMOCRATIC REPUBLIC OF THE CONGO | | | |
| In-kind contribution | 23 199 | | |
| Total: United Nations Organization Stabilization Mission in the Democratic Republic of the Congo – Earmarked | 23 199 | | |
| UNITED NATIONS POPULATION FUND | | | |
| Sexual and reproductive health and gender-based violence – Myanmar | | | 175 028 |
| Township approach to improve access for women and girls to integrated services relating to gender-based violence and sexual and reproductive health in Rakhine state – Myanmar | | | 154 862 |
| Management and payment of special protection unit central management teams in Puntland and Somaliland – Somalia | | | 12 031 |
| Prevention of violence against women in Central America – for refund | | | (27 907) |
| Total: United Nations Population Fund – Earmarked | | | 314 015 |
| UNITED NATIONS SUPPORT OFFICE IN SOMALIA | | | |
| Management and payment of special protection unit central management teams in Puntland and Somaliland – Somalia | | | 4 246 |
| Total: United Nations Support Office in Somalia – Earmarked | | | 4 246 |
| UNITED NATIONS TRUST FUND FOR HUMAN SECURITY | | | |
| Achieving local solutions to displacement crises in Somalia: a human security approach to durable solutions | | | 435 530 |
| United Nations pilot project for social cohesion, conflict prevention, violence reduction and human security to support youth of the Central African Republic | | | 317 062 |
| Total: United Nations Trust Fund for Human Security – Earmarked | | | 752 592 |
| UN-WOMEN | | | |
| The future we want: creating sustainable foundations to address human trafficking and unsafe migration of women and girls in Nepal | | | 151 938 |
| Empowerment of women migrant workers in South Asia through the implementation of standard terms of employment – Nepal | | | 78 034 |
| Strengthening the capacity of the government of Nepal to address conflict-related sexual violence in the second phase of the national plan of action – Nepal | | | 30 000 |
| Management and payment of special protection unit central management teams in Puntland and Somaliland – Somalia | | | 4 954 |
| Total: UN-Women – Earmarked | | | 264 926 |

| | In-kind contribution (USD) | Unearmarked (USD) | Earmarked (USD) |
|---|----------------------------|-------------------|--------------------|
| WORLD FOOD PROGRAMME | | | |
| Assessing the needs and vulnerabilities of populations affected by displacement in South and West Kordofan states – Sudan | | | 308 154 |
| Bentiu protection of civilians site logistics hub development – South Sudan | | | 258 802 |
| Extension of household surveys in communes facing severe and chronic food insecurity – Haiti | | | 200 000 |
| Management and payment of special protection unit central management teams in Puntland and Somaliland – Somalia | | | 104 744 |
| Collecting information from returning Chadians from the Central African Republic – Chad | | | 45 919 |
| Supplementary feeding for vulnerable HIV and tuberculosis patients in south-eastern Myanmar | | | 32 435 |
| Provision of cash payments under the voluntary repatriation of refugees of Myanmar from Thailand | | | 7 399 |
| Cold chain and vaccine management in the Lower Juba region of Somalia – Somalia | | | 4 107 |
| Total: World Food Programme – Earmarked | | | 961 560 |
| WORLD HEALTH ORGANIZATION | | | |
| Management and payment of special protection unit central management teams in Puntland and Somaliland – Somalia | | | 46 002 |
| Funds received in 2017 – to be allocated | | | 15 334 |
| Enhancing health and sanitation services through sustainable water in drought-affected communities in the highlands region of Papua New Guinea – for refund | | | (69 320) |
| Total: World Health Organization – Earmarked | | | (7 984) |
| Subtotal: UNITED NATIONS ORGANIZATIONS AND FUNDS | 687 434 | | 116 672 245 |
| PRIVATE SECTOR | | | |
| Management Systems International, Inc. – Darfur monitoring project II – Sudan | | | 1 123 854 |
| University of the Republic – Cooperation agreement with the University of the Republic (Uruguay) | | | 666 832 |
| KT Group Hope Sharing Foundation – Poverty reduction through an e-commerce platform for remote rural communities – Bangladesh | | | 276 064 |
| AMADEUS – Amadeus incentive – global | | | 276 040 |
| New Venture Fund – Impact of migration on left-behind children and families in Cambodia (IMPACT) | | | 224 371 |
| Fundación Telefónica – Promoting digital employability to prevent adolescents and young people from participating in new forms of urban violence – Colombia | | | 169 895 |
| KT Group Hope Sharing Foundation – Digital Island Moheshkhali – enhancing access to and quality of public services in rural areas in Bangladesh through information and communication technologies – phase II | | | 163 988 |
| AECOM International Development, Inc. – Enhancing the resilience of Misseriya communities by improving basic water services – Sudan | | | 149 647 |
| Private sector organization – Fostering the rights protection of foreign domestic workers and victims of trafficking | | | 140 995 |
| BP Exploration (Caspian Sea) Ltd. – Supporting the establishment of effective migration management in Azerbaijan (SEMMA) | | | 111 688 |
| KIA Motors Corporation – Support for internally displaced persons in the Piura region – Peru | | | 100 000 |
| Pfizer – Expanded vaccination and presumptive treatment project for United States-bound refugees (PRM-funded) | 81 644 | | |
| Pfizer – Expanded vaccination and presumptive treatment project for United States-bound refugees | 81 644 | | |
| Private individual donations – Partnership support for trafficked children in Ghana | | | 74 091 |
| Empresas Públicas de Medellín – Management of migratory effects of the Ituango hydroelectric project: improving the livelihood of rural households and 750 women in the affected area – Colombia | | | 61 905 |
| Oak Foundation Ltd. – Raising awareness on human trafficking: events on 18 October and itinerant bus | | | 51 848 |
| Panasonic Corporation – Supporting Panasonic’s responsible employment project – Viet Nam | | | 51 650 |
| Fundación La Caixa – Funds received in 2017 – to be allocated | | | 49 361 |
| Equión Energía Limited – Strengthening socioproductive conditions of coffee-growing families and youth – Colombia | | | 41 708 |
| Apple Inc. – Promoting ethical recruitment and fair labour practices in the electronics industry supply chain – phase II | | | 36 922 |
| Private sector organization – Hong Kong SAR, China: victim assistance fund | | | 30 048 |
| Americares Foundation – Recovery phase: step-down care facility for earthquake-affected patients and their families in Sindhupalchowk – Nepal | | | 24 868 |
| Syracuse University – Student mobility programme for Syracuse University in Ghana (2017) | | | 22 609 |
| Private sector organization – Adidas – Viet Nam: Corporate responsibility in eliminating slavery and trafficking (CREST) pillar I training | | | 18 927 |
| Private online donations – Funds received in 2017 – to be allocated | | | 17 815 |

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Appendix 8 (continued)

| | In-kind contribution (USD) | Unearmarked (USD) | Earmarked (USD) |
|---|----------------------------|-------------------|------------------|
| PRIVATE SECTOR (continued) | | | |
| Gobi Oyu Development Support Fund – Protecting the rights of vulnerable migrants and victims of human trafficking in Mongolia – China | | | 13 957 |
| Private donations on the IOM website – Humanitarian assistance fund – Bangladesh | | | 13 854 |
| BBC Media Action – Advocacy for communication with communities at national level in Bangladesh | | | 13 453 |
| Deutsche Post DHL Group – Global migration film festival | | | 11 848 |
| Private donations on the IOM website – IOM global assistance fund for the protection, return and reintegration of victims of trafficking | | | 1 342 |
| Bundesimmobiliengesellschaft m.b.H. (BIG) – In-kind contribution | 649 | | |
| Minera Quinchia SAS. – Improving socioeconomic development and mitigating migration impacts for families in Quinchia – Colombia – for refund | | | (261) |
| Subtotal: PRIVATE SECTOR | 163 937 | | 3 939 319 |
| OTHER ORGANIZATIONS | | | |
| The Global Fund to Fight AIDS, Tuberculosis and Malaria – Middle East HIV, tuberculosis and malaria response – Jordan | 31 223 | | 6 380 068 |
| The Global Fund to Fight AIDS, Tuberculosis and Malaria – Middle East response: Iraq tuberculosis – Iraq | | | 2 410 159 |
| The Global Fund to Fight AIDS, Tuberculosis and Malaria – Sex workers of Latin America and the Caribbean working to create alternatives that reduce their vulnerability to HIV: a regional strategy with genuine impact – Argentina | | | 2 011 624 |
| Swisscontact – Implementation of a mobile training unit under the vocational skills development programme – Myanmar | 20 469 | | 1 540 740 |
| Council of Europe Development Bank – Enhancing reception capacities to accommodate vulnerable migrants – The former Yugoslav Republic of Macedonia | | | 1 536 820 |
| Financial Mechanism Office – Supporting organizations that assist migrant asylum seeking populations in Greece | | | 1 396 206 |
| Save the Children International – Community-based tuberculosis awareness, detection, diagnosis and treatment in mobility-impacted communities in Mon and Kayin states – Myanmar | | | 1 182 700 |
| The Global Fund to Fight AIDS, Tuberculosis and Malaria – Transwomen without borders against transphobia and HIV/AIDS – Argentina | | | 1 040 301 |
| African Development Bank – Provision of life-saving assistance to drought-affected populations in Somalia | | | 1 000 000 |
| Council of Europe Development Bank – European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Afghanistan | | | 956 025 |
| Council of Europe Development Bank – Responding to emergency needs and fostering refugee and migrant empowerment (REFRAME) – Greece | | | 910 569 |
| Save the Children International – Targeted HIV prevention and community-based diagnosis, treatment, care and support in mobility-impacted communities in Mon and Kayin states – Myanmar | | | 882 215 |
| African Development Bank – Improving access to water and sanitation in Somalia | | | 840 000 |
| Save the Children International – Community-based malaria prevention, detection and treatment in mobility-impacted communities in Mon and Kayin states – Myanmar | | | 700 674 |
| African Development Bank – Improving access to water and sanitation in Somalia | | | 699 653 |
| International Rescue Committee – Maternal, newborn and child health services in Kayah state – Myanmar | 63 919 | | 587 210 |
| African Development Bank – Socioeconomic reintegration of ex-combatants and youth at risk project – Somalia | | | 639 539 |
| Mercy Corps – Multisectoral assistance for populations in the Syrian Arab Republic affected by the crisis | 631 680 | | |
| The Global Fund to Fight AIDS, Tuberculosis and Malaria – Middle East tuberculosis, HIV and malaria response – Jordan | | | 538 671 |
| Swedish Red Cross – Family reunification resettlement cases to Sweden | | | 527 327 |
| African Development Bank – Improving access to water and sanitation in Somalia | | | 430 229 |
| Intergovernmental Authority on Development – Building regional and national capacities for improved migration governance in Ethiopia | | | 418 403 |
| The Global Fund to Fight AIDS, Tuberculosis and Malaria – Strengthening the national strategy to prevent the reintroduction of malaria in Paraguay (malaria-free country certification process) – Paraguay | | | 334 090 |
| Oxfam Novib – Work in progress – youth empowerment skills and knowledge development in Hargeisa in Somalia – Netherlands | | | 296 762 |
| Asian Development Bank – Malaria and communicable disease control in the Greater Mekong subregion – mobile and migrant populations (Myanmar) | | | 296 566 |
| The Global Fund to Fight AIDS, Tuberculosis and Malaria – Strengthening the Stop TB strategy in 46 high-priority municipalities of Colombia | | | 285 323 |
| Croix-Rouge Genevoise – Project between IOM Bern and Croix-Rouge Genevoise – Assisted voluntary return and reintegration for migrants in an irregular situation in Geneva | | | 271 398 |
| Asian Development Bank – Regional capacity development technical assistance for malaria and communicable disease control in mobile and migrant populations in the Lao People's Democratic Republic | | | 206 592 |

| | In-kind contribution (USD) | Unearmarked (USD) | Earmarked (USD) |
|---|----------------------------|-------------------|-----------------|
| OTHER ORGANIZATIONS (continued) | | | |
| Council of Europe Development Bank – Financial assistance from the migrant and refugee fund for IOM migrants and refugees in the Hellenic Republic – Greece | | | 181 612 |
| International Rescue Committee – Epidemic preparedness and response consortium – Liberia | | | 175 902 |
| University of Bedfordshire/Home Office of the United Kingdom – Vulnerability to human trafficking and modern slavery: a comparative study of Albania, Nigeria and Viet Nam – United Kingdom | | | 164 901 |
| Anesvad Foundation – Strengthening the integration of quality and comprehensive health services into government health-care systems for survivors of human trafficking and abuse in Jessore and Satkhira districts – Bangladesh | | | 160 819 |
| Cooperazione Internazionale – Funds received in 2017 – to be allocated | | | 147 688 |
| Council of Europe Development Bank – IOM migrants and refugees in Slovenia – net of "for refund" | | | 144 785 |
| The Global Fund to Fight AIDS, Tuberculosis and Malaria – Hosting the global fund steering committee secretariat in Somalia | | | 140 120 |
| Conference Board of Canada – Contributing to the protection of the labour rights of in-migrant workers in Meta – Colombia | | | 138 855 |
| Save the Children International – Targeted HIV prevention and community-based diagnosis, treatment and care and support in mobility-impacted communities in Mon and Kayin states – Myanmar | 131 982 | | |
| Southern African Development Community – HIV and tuberculosis integrated biological and behavioural study for migrant worker communities – South Africa | | | 125 000 |
| Anesvad Foundation – Promoting comprehensive sexual and reproductive health rights for internal migrants and internally displaced populations living in 756 urban slums in Sylhet city of Bangladesh – net of "for refund" | | | 124 440 |
| Creative Associates International – Boko Haram reintegration in Nigeria – phase I assessment – Nigeria | | | 122 664 |
| Religiosas Oblatas del Santisimo Redentor – Strengthening the efforts of Uruguay to effectively combat trafficking in persons at the local level – Uruguay | | | 101 712 |
| World Vision – Philippines – Enhancement of the common reporting and feedback platform for the community of practice on community engagement – Philippines | | | 99 287 |
| Creative Associates International – Operation safe corridor: international study tours with IOM – Nigeria | | | 98 765 |
| Center for International Migration and Integration – Assisted voluntary return and reintegration for vulnerable migrants in Israel – phase III – Austria | | | 98 491 |
| Project HOPE – USAID tuberculosis control programme – Tajikistan | | | 98 317 |
| ShelterBox – Migration emergency funding mechanism for emergency response in Cox's Bazar – Bangladesh | 91 600 | | |
| Save the Children International – Families are stronger together – Cambodia | | | 91 140 |
| Project HOPE – Addressing multidrug-resistant tuberculosis/extensively drug-resistant tuberculosis and HIV-related tuberculosis among migrant workers in Kazakhstan | | | 87 996 |
| Colnodo – Supporting digital marketing strategies of entrepreneurship initiatives for former combatants – Colombia | | | 87 974 |
| Foundation Stichting Plan Nederland/DEVCO – IOM contribution to the project "joining forces: multi-stakeholder action to offer young refugees and host communities a sustainable future in Ethiopia" | | | 87 108 |
| Council of Europe Development Bank – Improving reception capacities and access to services for migrants and refugees entering Albania | | | 86 862 |
| Croix-Rouge Genevoise – Project between IOM Bern and the Croix-Rouge Genevoise – Assisted voluntary return and reintegration for migrants in an irregular situation in Geneva | | | 77 886 |
| The Global Fund to Fight AIDS, Tuberculosis and Malaria – Technical secretariat of the Colombian country coordinator mechanism (MCP-C) of the global fund to fight AIDS, tuberculosis and malaria – Colombia | | | 75 000 |
| Asian Development Bank – Regional capacity development technical assistance for malaria and communicable disease control – Cambodia | | | 61 169 |
| Council of Europe Development Bank – IOM migrants and refugees in Croatia | | | 60 670 |
| Save the Children International – Community-based malaria prevention, detection and treatment in mobility-affected communities in Mon and Kayin states – Myanmar | 51 055 | | |
| Verité – Promoting safe and fair labour migration from Kenya to the Gulf States | | | 49 552 |
| Medair – Sierra Leone – In-kind contribution | 41 066 | | |
| Asian Development Bank – Greater Mekong subregion: capacity-building for HIV/AIDS prevention – NGO service providers/community outreach – phase I – Myanmar | | | 40 760 |
| Red Cross Cantonale Bernoise – Reimbursable movements to/from Switzerland – net of "for refund" | | | 39 995 |
| Prospettiva Futuro Soc. Coop. Sociale – Beyond the borders – Italy | | | 38 478 |
| Caritas Bern – Reimbursable movements to/from Switzerland | | | 36 748 |
| Family Health International – Cross-border health integrated partnership project – Kenya | | | 36 684 |
| Norwegian Refugee Council – Workshop on the protection for persons moving across borders in context of disasters: a guide for regional conference on migration member countries | | | 26 352 |
| Institutul Intercultural Timisoara – Educational resources for Romanian language learning and orientation for beneficiaries of international protection and third-country nationals in Romania | | | 25 329 |
| USAIM c/o IOM – Children first: editions of talents and life projects awards – Italy | | | 25 000 |
| USAIM c/o IOM – Humanitarian assistance for vulnerable internally displaced persons affected by the Mosul crisis – Iraq | | | 25 000 |

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Appendix 8 (continued)

| | In-kind contribution (USD) | Unearmarked (USD) | Earmarked (USD) |
|--|----------------------------|-------------------|-------------------|
| OTHER ORGANIZATIONS (continued) | | | |
| ACF International – Strengthening the response capacities for cholera outbreaks in Haiti – Haiti | | | 24 373 |
| Liga Apararii Drepturilor Omului – MIGRANET: regional network for migrant integration – Romania | | | 23 739 |
| Southern African Development Community Secretariat – Southern Africa: development of the regional training curriculum and information, education and communication materials on trafficking in persons for the SADC region – Namibia | | | 22 395 |
| Vital Voices Global Partnership – Gender-based violence emergency response and protection initiative | | | 12 425 |
| USAIM c/o IOM – Together: IOM migrant podcasts | | | 10 500 |
| USAIM c/o IOM – Hurricane Matthew: USAIM contribution – Haiti | | | 10 000 |
| USAIM c/o IOM – Direct assistance for Ethiopian migrants released from detention in Zambia – Ethiopia | | | 10 000 |
| Center for International Migration and Integration – Assisted voluntary return and reintegration for vulnerable migrants in Israel – phase II – Austria | | | 9 464 |
| Irish Red Cross – Movements from Africa to Denmark | | | 8 630 |
| Council of Europe Development Bank – European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Islamic Republic of Iran | | | 8 599 |
| Red Cross Sion (Croix-Rouge Suisse) – reimbursable movements to/from Switzerland | | | 7 231 |
| USAIM c/o IOM – Partnership support for trafficked children in Ghana | | | 6 611 |
| French Red Cross/Swiss Red Cross/Red Cross Mexico – Funds received in 2017 – to be allocated | | | 6 577 |
| Centre Social Protestant – Reimbursable movements to/from Switzerland | | | 5 371 |
| Asociatia Ecumenica a Bisericilor din Romania – Integration services for beneficiaries of international protection and third-country nationals legally residing in the western region of Romania – net of "for refund" | | | 5 368 |
| Save the Children Regional Office for Latin America and the Caribbean – Establishment of the technical support unit of the regional conference on migration | | | 5 000 |
| Human Rights Association Austria – Funds received in 2017 – to be allocated | | | 4 160 |
| Swiss Red Cross Zurich – reimbursable movements to/from Switzerland | | | 4 158 |
| Swiss Red Cross Zurich – reimbursable movements to/from Switzerland | | | 4 123 |
| Asylbrücke Zug – Reimbursable movements to/from Switzerland – net of "for refund" | | | 4 100 |
| Funds received in 2017 – to be allocated | | | 3 769 |
| Caritas Fribourg – Caritas Genève – Reimbursable movements to/from Switzerland | | | 3 746 |
| Asociatia Ecumenica a Bisericilor din Romania – INTERACT: integrated services for migrants and social and multicultural dialogue in Romania | | | 3 365 |
| Asociatia Global Help – INTERACT: integrated services for migrants and social and multicultural dialogue in Romania | | | 2 983 |
| Fundatia Schottener Servicii Sociale – INTERACT: integrated services for migrants and social and multicultural dialogue in Romania | | | 2 759 |
| Caritas Aargau – Reimbursable movements to/from Switzerland | | | 2 616 |
| Visegrad Fund – SAFE: smart, aware, free, enjoy – information campaign to prevent trafficking in human beings – Slovakia | | | 2 335 |
| Caritas Neuchatel – Reimbursement movements | | | 1 523 |
| Intergovernmental donor – other – funds received in 2017 – to be allocated | | | 909 |
| Save the Children International – Community-based tuberculosis awareness, detection, diagnosis and treatment in mobility-affected communities in Mon and Kayin states – Myanmar | 581 | | |
| Caritas Schwyz – Training on migration and development for the Swiss civil society platform on migration and development – for refund | | | (2 094) |
| International and European Forum of Research on Migration – WORK INT: assessing and enhancing integration in workplaces – Belgium – for refund | | | (5 412) |
| USAIM c/o IOM – Facilitating the voluntary return of Ethiopian migrants detained in Malawi – for refund | | | (9 000) |
| Anesvad Foundation – Strengthening the integration of quality and comprehensive health services into the government health-care system for survivors of human trafficking and abuse in Jessore and Satkhira districts – Bangladesh – net of "for refund" | | | (9 365) |
| Nordic Council of Ministers (Norden) – Nordic health-care network on counter-trafficking – Finland – for refund | | | (10 718) |
| The Global Fund to Fight AIDS, Tuberculosis and Malaria – Enhancing tuberculosis prevention diagnosis and treatment for Syrian refugees and other vulnerable populations affected by the Syrian crisis in Lebanon – phase II – Lebanon – for refund | | | (14 072) |
| Save the Children International/DEVCO – Addressing negative economic and social consequences of migration in Tajikistan – net of "for refund" | | | (17 145) |
| International Trust Fund – Enhancing human security: socioeconomic reintegration programme for mine victims in South Caucasus – phase III – Armenia – for refund | | | (31 931) |
| Tearfund/DEVCO – Reintegration assistance for returnees and host communities in Uige province in Angola – net of "for refund" | | | (33 840) |
| The Global Fund to Fight AIDS, Tuberculosis and Malaria – Emergency fund: enhancing tuberculosis prevention, diagnosis and treatment among Syrian refugees and other vulnerable migrant populations in Jordan and Lebanon – Jordan – for refund | | | (391 549) |
| Subtotal: OTHER ORGANIZATIONS | 1 063 575 | | 31 194 603 |

| | In-kind contribution (USD) | Unearmarked (USD) | Earmarked (USD) |
|--|----------------------------|-------------------|----------------------|
| Promissory note repayments | | | 53 052 492 |
| Net interest and other income | | 5 909 544 | |
| Refugees, migrants, sponsors and others | | | 94 380 161 |
| Period-end net accrual adjustments of down payment | | | (205 968 287) |
| TOTAL: CONTRIBUTIONS | 7 353 202 | 20 790 038 | 1 537 104 785 |
| TOTAL: REVENUE – CONTRIBUTIONS AND OTHER | | | 1 565 248 025 |

GOVERNMENT OF GUATEMALA – GUATEMALA FIDUCIARY FUND

Statement of resources and expenditure for the year ended 31 December 2017

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

| | USD | |
|---|-------------------|-------------------|
| | 2017 | 2016 |
| RESOURCES | | |
| FONAPAZ | | |
| Administrative – FUNCIONAMIENTO | 1 056 | 1 057 |
| Technical Programmes Executive Branch I – PTV | 13 | 13 |
| Border Development Programme Guatemala/Mexico – PRODESFRO | (144) | (84) |
| | 925 | 986 |
| SCEP | | |
| Urban and Rural Community Support Programme – SCEP | 32 | 31 |
| | 32 | 31 |
| Foreign exchange revaluation of balance carried forward | 384 335 | 146 419 |
| TOTAL RESOURCES | 385 292 | 147 436 |
| EXPENDITURE | | |
| FONAPAZ | 0 | 0 |
| SCEP | | |
| Urban and Rural Community Support Programme – SCEP | 43 | 49 |
| TOTAL EXPENDITURE | 43 | 49 |
| EXCESS OF RESOURCES FOR THE YEAR | 385 249 | 147 387 |
| MOVEMENT OF RESOURCES | | |
| Resources brought forward at the beginning of the year | | |
| FONAPAZ | 15 270 890 | 15 123 485 |
| SCEP | (413 310) | (413 292) |
| | 14 857 580 | 14 710 193 |
| Resources carried forward at the end of the year | | |
| FONAPAZ | 15 656 150 | 15 270 890 |
| SCEP | (413 321) | (413 310) |
| | 15 242 829 | 14 857 580 |

GOVERNMENT OF GUATEMALA – GUATEMALA FIDUCIARY FUND (continued)**Statement of assets and liabilities at 31 December 2017**

| | USD | |
|--|-------------------|-------------------|
| | 2017 | 2016 |
| ASSETS | | |
| Bank and cash | 37 648 | 35 773 |
| Accounts receivable | 19 667 304 | 19 170 429 |
| TOTAL ASSETS | 19 704 952 | 19 206 202 |
| LIABILITIES AND FUNDS | | |
| Accounts payable | 4 462 123 | 4 348 621 |
| Resources carried forward at the end of the year | 15 242 829 | 14 857 581 |
| TOTAL LIABILITIES AND FUNDS | 19 704 952 | 19 206 202 |

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 provides technical and administrative assistance for the implementation and operation of the Urban and Rural Community Support Programme promoted by the Presidency of Guatemala through the SCEP. 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 7.35 at 31 December 2017 (7.54 at 31 December 2016).