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

**MC/2376**

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103RD SESSION

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**FINANCIAL REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2012**

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This document is submitted to the Executive Committee at its 110th Session, June 2013.



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## REPORT OF MANAGEMENT



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

22 March 2013

## REPORT OF MANAGEMENT

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

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

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

To the best of our knowledge and belief, these financial statements present fairly the Organization's financial position at 31 December 2012. IOM has provided the Office of the Auditor General of India, appointed by the Council, with all relevant information and access as agreed in the terms of the audit engagement. The opinion of the external auditor is provided on the next page.

William Lacy Swing  
Director General

Bruce Reed  
Director, Department of  
Resources Management

Yvonne Mortlock  
Chief of Accounting

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## OPINION OF THE EXTERNAL AUDITOR

VINOD RAI



भारत के नियंत्रक - महालेखापरीक्षक  
COMPTROLLER & AUDITOR GENERAL OF INDIA

No. 2780 - IR/4-2011  
April 22, 2013

Dear Mr. Swing,

**REPORT OF THE EXTERNAL AUDITOR TO  
THE 110<sup>th</sup> EXECUTIVE COMMITTEE OF  
INTERNATIONAL ORGANIZATION FOR MIGRATION  
FOR THE FINANCIAL YEAR 2012**

Please find enclosed the above report which may kindly be transmitted to the 110<sup>th</sup> Executive Committee. All matters contained in the report have been communicated to the appropriate staff and administration of the organization.

I would like to express my appreciation for the cooperation and assistance that I have received in this regard.

*Best regards*

Yours sincerely,

(Vinod Rai)

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 EXECUTIVE COMMITTEE  
INTERNATIONAL ORGANIZATION FOR MIGRATION**

**Report on the Financial Statements**

We have audited the accompanying financial statements of the International Organization for Migration (IOM), which comprise the statement of financial position as at 31 December 2012, the statement of financial performance for the year ended 2012, statement of changes in equity, statement of cash flows, statement of comparison of budget and actual amounts, statement of financial performance and budget comparison, notes to the financial statements, for the financial period ended 31 December 2012, and other explanatory notes.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

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

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

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

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of the International Organization for Migration as at 31 December 2012, and its financial performance and of its cash flows for the period 1 January 2012 to 31 December 2012 in accordance with IPSAS.

**Report on Other Legal and Regulatory Requirements**

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

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



**Vinod Rai**  
**Comptroller and Auditor General of India**  
**External Auditor**

**New Delhi, India**  
**22 April 2013**

## FINANCIAL HIGHLIGHTS

## OVERVIEW

1. The financial statements and accompanying notes have been prepared in full compliance with the International Public Sector Accounting Standards (IPSAS) for the first time in 2012. Previously, a modified accruals (or budgetary) basis was used. On a modified accruals (or budgetary) basis, combined total expenditure for the administrative and operational programmes reached USD 1.24 billion in 2012, representing an overall decrease of approximately USD 70 million (or 5.3%) compared with the 2011 result of USD 1.31 billion. On a full accruals (IPSAS) basis, expenditure was slightly less at 1.23 billion.

	USD million			Difference Increase/(decrease)	
	Full accruals basis	Modified accruals (budgetary) basis		%	USD million
Expenditure	2012	2012	2011		
Administrative programme	43.2	42.4	44.3	(0.1)	(1.9)
Operational programmes	1 187.4	1 197.4	1 265.4	(5.2)	(68.0)
<b>Total expenditure for the year</b>	<b>1 230.6</b>	<b>1 239.8</b>	<b>1 309.7</b>	(5.3)	<b>(69.9)</b>

2. The most notable decreases in the operational programmes were due to: the scaling back of the emergency evacuation programme from Libya (USD 68 million) and of large infrastructure programmes in Peru and Argentina for which IOM has provided technical and administrative assistance (USD 58 million); and the completion of community stabilization initiatives in Afghanistan and Iraq (USD 66 million). These decreases were partially offset by: the ramping up of community stabilization initiatives and support for former combatants in Colombia (USD 52 million) and a technical assistance project in Peru (USD 38 million); and an increase in the United States Refugee Programme (USD 28 million).

3. Three new Member States joined IOM in 2012, bringing the total membership to 149 (up from 146 in 2011). The number of financially active projects decreased to 2,300 during the course of the year (2011: 2,800). At 31 December 2012, 2,000 projects remained active. Some 8,350 staff and long-term consultants were employed, primarily in the 470 Field locations throughout the world (2011: approximately 8,500 staff in 440 Field locations).

4. IOM received an opinion from the Comptroller and Auditor General of India, stating that the financial statements and related notes and other disclosures give a true and fair view of the financial position for the year ended 31 December 2012.

## ADMINISTRATIVE PROGRAMME

5. The administrative programme remains a very small part of total expenditure, accounting for only 3.4 per cent of consolidated expenditure in 2012.

6. At 31 December 2012, total outstanding assessed contributions amounted to CHF 9,118,209 (2011: CHF 7,795,371), an increase of CHF 1,322,838. Eight Member States have concluded payment plans, accounting for CHF 1,187,173 of the total amount outstanding. A limited number of Member States account for most of the overdue amount (see Appendix 2 for the list of outstanding assessed contributions at 31 December 2012).

7. Outstanding assessed contributions being more than the previous year, the provision for doubtful receivables was increased in 2012 by CHF 758,864 (2011: increase of CHF 191,285). The total outstanding assessed contributions requiring a provision increased to CHF 6,110,385 (2011: CHF 5,351,521).

8. Assessed contributions for the 2012 administrative programme totalled CHF 39,400,092 (2011: CHF 39,398,280). Programme expenditures during the course of the year of CHF 38,988,427 resulted in an under-expenditure of CHF 411,665. However, after absorbing the above-mentioned increase in the provision for doubtful receivables of CHF 758,864, the administrative programme ended with a deficit of CHF 347,199 on a modified accruals (budgetary) basis (equivalent to USD 381,119). On a full IPSAS basis, the deficit was CHF 1,039,793 (USD 1,149,484).



**FINANCIAL HIGHLIGHTS (continued)****OPERATIONAL PROGRAMMES**

9. The Summary update on the Programme and Budget for 2012 (MC/2348) estimated expenditure of approximately USD 1,216 million, based on the information available at that time.

10. On a comparative modified accruals (budgetary) basis, total expenditure decreased by USD 68 million from USD 1,265.4 million in 2011 to USD 1,197.4 million in 2012, a 5 per cent decrease overall. On a full accruals (IPSAS) basis, expenditure was slightly less at USD 1,187.4 million. As indicated in the tables below, this decrease was primarily due to lower expenditures in Movement, Emergency and Post-crisis Migration Management (particularly in Asia and Oceania, the Middle East, and Latin America and the Caribbean) and in Migration and Development (particularly in Latin America and the Caribbean). All other service classifications experienced increases, the biggest of which was in Regulating Migration (particularly in Latin America and the Caribbean). The largest regional increase occurred in Africa, primarily due to increased Movement, Emergency and Post-crisis Migration Management activities, most notably in South Sudan.

11. The Field locations with the highest levels of expenditure were Colombia, Peru, South Sudan, Haiti and Pakistan. Appendix 5 lists total expenditure by Field location.

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

Operational programmes	USD million			
	Full accruals basis	Modified accruals basis		Increase/ (decrease)
	2012	2012	2011	
Movement, Emergency and Post-crisis Migration Management	688.3	690.6	774.1	(83.5)
Migration Health*	88.4	88.5	73.3	15.2
Migration and Development	55.8	56.0	106.3	(50.3)
Regulating Migration	270.8	271.0	246.1	24.9
Facilitating Migration	52.3	52.3	52.2	0.1
Migration Policy and Research	6.8	6.8	4.9	1.9
Reparation Programmes	8.8	8.8	3.7	5.1
General Programme Support	16.2	23.4	4.8	18.6
<b>Total</b>	<b>1 187.4</b>	<b>1 197.4</b>	<b>1 265.4</b>	<b>(68.0)</b>

\* 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.

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

Operational programmes	USD million			
	Full accruals basis	Modified accruals basis		Increase/ (decrease)
	2012	2012	2011	
Asia and Oceania	266.0	266.5	310.5	(44.0)
Africa	232.4	235.9	205.4	30.5
Europe	166.9	166.8	154.2	12.6
Latin America and the Caribbean	330.7	329.5	376.1	(46.6)
Middle East	101.9	102.3	142.4	(40.1)
North America	37.5	37.6	34.1	3.5
Global support/Services	52.0	58.8	42.7	16.1
<b>Total</b>	<b>1 187.4</b>	<b>1 197.4</b>	<b>1 265.4</b>	<b>(68.0)</b>

**FINANCIAL HIGHLIGHTS (continued)**

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

- Movement, Emergency and Post-crisis Migration Management decreased overall by USD 83.5 million. This was primarily due to the scaling down of repatriations of third-country nationals from Libya and humanitarian assistance provided to internally displaced populations and of community stabilization initiatives in Afghanistan, Haiti, Iraq and Pakistan, although these were partially offset by similar support provided in Africa, most notably in South Sudan and Sudan. Elections support activities in Africa also decreased during the year. These decreases were offset by higher expenditures under the resettlement programmes, particularly the United States Refugee Programme, in all regions except Asia and Oceania and North America.
- The increase in Migration Health (USD 15.2 million) occurred across all three intervention areas due largely to health promotion and assistance for migrants, particularly in Colombia, Myanmar and Thailand. Increases in refugee and migrant health assessments were primarily offset by a decrease in the United Kingdom tuberculosis self-payer programme. Post-emergency health assistance increased, particularly in Egypt, Jordan, Libya, Myanmar and Yemen although these increases were partially offset by the scaling down of related activities, including in Haiti and Zimbabwe.
- Migration and Development decreased by USD 50.3 million, the most notable of which occurred in Argentina and Peru with the scaling back of large infrastructure programmes for which IOM provides technical and administrative assistance.
- Regulating Migration increased by USD 24.9 million, primarily due to an increase in technical capacity-building activities in Peru, although this was partially offset by a decrease in similar activities in Haiti and the Democratic Republic of the Congo. Return assistance also increased, particularly with respect to voluntary return and reintegration assistance from Ghana, Greece and Indonesia although these increases were partially offset by a reduction in similar support provided to the United Kingdom. Counter-trafficking activities decreased overall, particularly in several countries in Latin America and the Middle East.
- Facilitating Migration slightly increased by USD 0.1 million. Overall, an increase in labour migration activities was offset by a decrease of similar size in migrant processing and integration activities. Latin American countries and global activities in both intervention areas experienced increases. The largest decrease related to the foreign children integration project in Japan.
- Migration Policy and Research activities increased slightly by USD 1.9 million, owing primarily to various migration research projects in Europe.
- Reparation Programmes increased by USD 5.1 million, mostly to support the Government of Colombia in its efforts to implement national land restitution policies.

15. The operational programmes ended in 2012 as follows:

- (a) A carry-forward relating to the staff security mechanism of USD 6,326,730 (2011: USD 6,668,249);
- (b) An increase to the Operational Support Income reserve of USD 3,705,159 (2011: USD 6,318,442), bringing the total of this reserve to USD 14,308,600.

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

17. Using the formula adopted by the Member States to estimate the level of Operational Support Income on the basis of a three-year average, Operational Support Income was set for the year at USD 46.7 million. Operational Support Income fluctuates from year to year, depending on the activities carried out. Thus, funds will 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 three-year average. Actual Operational Support Income, excluding staff security, amounted to USD 48.1 million

**FINANCIAL HIGHLIGHTS (continued)**

(2011: USD 48.0 million), while staff security-related overhead amounted to USD 9.3 million (2011: USD 9.8 million), bringing the total Operational Support Income during 2012 to USD 57.4 million (2011: USD 57.8 million). This increase was due to higher than budgeted project- and security-related overheads and unearmarked contributions from governments. Appendix 4(I) provides a comparison between the budgeted versus actual sources and application of Operational Support Income for 2012. See also Appendix 4(II): Staff security mechanism.

18. In compliance with Executive Committee Resolution No. 134 of 3 July 2012, the Operational Support Income surplus is credited to the Operational Support Income reserve mechanism after: (a) applying the provisions relating to the IOM Development Fund and the staff security mechanism; and (b) covering any unbudgeted and unforeseen shortfalls during the year. Based on these criteria, the additional Operational Support Income of USD 10.7 million has been applied as outlined below.

- USD 3.2 million has been added to the Operational Support Income reserve.
- Certain project activities undertaken during the year did not have adequate funding for their completion. These shortfalls included project deficits (most notably in the Democratic Republic of the Congo), co-funding shortfalls for projects funded by the European Commission and other unforeseen costs that required coverage. In the absence of other sources of revenue, an additional USD 2.8 million had to be applied for these unforeseen shortfalls.
- USD 0.5 million was applied to unbudgeted support and structures, including bridging funds for staff and office costs.
- USD 1.8 million was applied to the staff security mechanism. See Appendix 4(II) – Staff security mechanism.
- USD 2.4 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 2013.

	Reference	USD million
Operational Support Income reserve mechanism	Appendix 4(I)	3.2
Unforeseen project shortfalls	Appendix 4(I)	2.8
Unbudgeted support and structures	Appendix 4(I)	0.5
Staff security mechanism	Appendix 4(II)	1.8
IOM Development Fund	Appendix 4(III)	2.4
<b>Total</b>		<b>10.7</b>

## ORGANIZATIONAL BACKGROUND

### CONSTITUTION AND GOVERNANCE

19. 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 149 Member States (2011: 146).

20. The Organization's organs are the Council, the Executive Committee 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, at present comprising 36 Member States elected for a two-year period, examines and reviews the policies, operations and administration of the Organization. The Standing Committee on Programmes and Finance, which is open to the entire membership, meets twice a year to examine and review policies, programmes and activities and to discuss budgetary and financial matters.

21. 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 Executive Committee. The Director General, who is the Organization's highest executive official, and the Deputy Director General are elected by the Council for a period of five years.

### PURPOSE AND FUNCTIONS

22. 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.

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

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

24. According to the IOM Strategy adopted by the Council in June 2007 and reviewed in 2010, 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 for migration management. It will continue to address the migratory phenomenon from an integral and holistic perspective, including links to development, in order to

## ORGANIZATIONAL BACKGROUND (continued)

maximize its benefits and minimize its negative effects. To achieve that goal, IOM will focus on the following activities, acting at the request of or in agreement with Member States:

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

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

## ORGANIZATIONAL BACKGROUND (continued)

### STRUCTURE

#### Headquarters

25. 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

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

27. 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.

28. The Department of Operations and Emergencies is responsible for coordinating and monitoring IOM's movement activities, logistics and responses in emergencies, post-crisis activities and electoral processes. It ensures that secure, reliable, flexible and cost-effective services are provided to migrants and governments alike and that the human rights and well-being of migrants are guaranteed in accordance with international law.

29. 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

30. The Organization's Field Offices fell into the three broad categories in 2012, as follows:

- Regional Offices
- Special Liaison Offices
- Country Offices

31. In 2012, eight Regional Offices oversaw, planned, coordinated and supported IOM activities within the region. The Regional Offices were responsible for project review and endorsement and provide technical support to Country Offices, particularly in the area of project development.

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

## ORGANIZATIONAL BACKGROUND (continued)

33. 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.

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

35. Within the large geographical areas covered by each Regional Office there are subregional migratory realities, for which certain offices have been designated as Country Offices with Coordinating Functions to deal with such specific migration dynamics. The coordination responsibilities identified will cover the Horn of Africa; South Asia; Central Asia; the Pacific; North Africa and the Mediterranean; and the Caribbean.

### Administrative Centres

36. 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.

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

38. 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

39. In 2012, there were seven service categories, unchanged from previous years: Movement, Emergency and Post-crisis Migration Management; Migration Health; Migration and Development; Regulating Migration; Facilitating Migration; Migration Policy and Research; and Reparation Programmes. Together with General Programme Support/Services, all IOM projects are categorized into one of these areas of activity.

40. **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.

41. **Migration Health:** These projects aim to meet the needs of Member States in managing health-related aspects of migration and to promote evidence-based policies and integrated preventive and curative health programmes that are beneficial, accessible and equitable for vulnerable migrants and mobile populations. The following subheadings classify the projects and programmes under this service classification: Migration Health Assessments and Travel Health Assistance; Health Promotion and Assistance for Migrants; and Migration Health Assistance for Crisis-affected Populations.

42. **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; and Remittances.

**ORGANIZATIONAL BACKGROUND (continued)**

43. **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.

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

45. **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.

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



**STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2012**  
**Statement I (in US dollars)**

	Notes	USD	
		2012	2011 Restated
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	3	521 692 006	481 369 026
Receivables – non-exchange transactions:			
– voluntary contributions	4	123 277 812	157 982 757
– assessed contributions	4	3 302 974	2 804 684
Receivables – exchange transactions	4	45 496 381	45 612 471
<b>Total current assets</b>		<b>693 769 173</b>	<b>687 768 938</b>
<b>Non-current assets</b>			
Receivables – voluntary contributions	4	9 278 975	13 737 631
– assessed contributions	4	6 706 037	5 444 386
Property, plant and equipment	5	51 417 470	50 570 255
Intangible assets	6	42 273	0
<b>Total non-current assets</b>		<b>67 444 755</b>	<b>69 752 272</b>
Less provision for doubtful debts		(7 115 362)	(6 071 010)
<b>TOTAL ASSETS</b>		<b>754 098 566</b>	<b>751 450 200</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Deferred revenue – voluntary contributions	7	470 634 693	520 393 454
– assessed contributions	7	506 864	205 960
– other	7	22 756 811	18 958 654
Payables relating to staff benefits	8	7 888 405	6 895 268
Payables to savings scheme	9	5 088 035	7 381 745
Payables to suppliers	10	44 034 475	24 083 308
Borrowings – building loan	11	404 610	390 053
Other current liabilities	10	5 754 502	4 670 049
<b>Total current liabilities</b>		<b>557 068 395</b>	<b>582 978 491</b>
<b>Non-current liabilities</b>			
Payables relating to staff benefits	8	73 999 582	71 247 810
Borrowings – building loan	11	8 092 237	8 191 141
Refugee Loan Fund – US equity	Append. 6	9 665 526	11 408 260
Sasakawa Endowment Fund	12	2 000 000	2 000 000
Other non-current liabilities	10	1 740 276	1 402 354
<b>Total non-current liabilities</b>		<b>95 497 621</b>	<b>94 249 565</b>
<b>TOTAL LIABILITIES</b>		<b>652 566 016</b>	<b>677 228 056</b>
<b>NET ASSETS/EQUITY</b>			
Accumulated surpluses/(deficits)	13	26 311 686	24 345 519
Currency translations (gains/(losses))	14	21 969 618	8 192 668
<b>Subtotal: Accumulated surplus</b>		<b>48 281 304</b>	<b>32 538 187</b>
Terminations reserve	15	23 364 302	14 529 013
Rapid Response Transportation Fund	16	546 647	545 665
Contingency reserve	17	1 000 000	1 000 000
Emergency Preparedness Account	18	138 809	380 933
Loan – Member States	19	1 680 400	1 680 400
Refugee Loan Fund – IOM equity	Append.6	311 553	311 553
Migration Emergency Funding Mechanism	20	2 973 142	0
<b>Subtotal: Accumulated reserves</b>		<b>30 014 853</b>	<b>18 447 564</b>
Asset revaluation reserve	5	23 236 393	23 236 393
<b>Revaluation surplus</b>		<b>23 236 393</b>	<b>23 236 393</b>
<b>TOTAL NET ASSETS/EQUITY</b>		<b>101 532 550</b>	<b>74 222 144</b>
<b>TOTAL LIABILITIES and NET ASSETS/EQUITY</b>		<b>754 098 566</b>	<b>751 450 200</b>

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

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 31 DECEMBER 2012**  
**Statement II (in US dollars)**

	USD		
	TOTAL	ADMINISTRATIVE	OPERATIONAL
<b>REVENUE</b>			
<b>Earmarked contributions</b>			
Voluntary contributions – earmarked	1 121 109 782		1 121 109 782
Assessed contributions	41 693 506	41 693 506	
Receipts from refugees, migrants, sponsors, other	53 847 255		53 847 255
In-kind contributions	9 970 200		9 970 200
<b>Subtotal: Earmarked</b>	<b>1 226 620 743</b>	<b>41 693 506</b>	<b>1 184 927 237</b>
<b>Unearmarked contributions</b>			
Interest and other unearmarked revenue (net)	5 137 443		5 137 443
Voluntary contributions – unearmarked	4 093 922		4 093 922
<b>Subtotal: Unearmarked</b>	<b>9 231 365</b>		<b>9 231 365</b>
<b>TOTAL REVENUE</b>	<b>1 235 852 108</b>	<b>41 693 506</b>	<b>1 194 158 602</b>
<b>EXPENSES</b>			
Transportation assistance	225 513 723		225 513 723
Medical assistance	21 669 917		21 669 917
Direct assistance to beneficiaries	140 166 680		140 166 680
Implementing partner transfers	70 615 659		70 615 659
Contractual services (including on behalf of beneficiaries)	304 900 283	1 633 757	303 266 526
Staff salaries and benefits	311 356 770	35 029 561	276 327 209
Travel and subsistence	27 174 041	1 618 641	25 555 400
Supplies and consumables	115 833 030	3 732 245	112 100 785
Depreciation and amortization	10 404 080	205 639	10 198 441
Impairments	2 307		2 307
Doubtful receivables	819 508	819 508	
Other expenses	2 187 865	159 549	2 028 316
<b>TOTAL EXPENSES</b>	<b>1 230 643 863</b>	<b>43 198 900</b>	<b>1 187 444 963</b>
<b>SURPLUS/(DEFICIT) FOR THE PERIOD before exchange rate differences</b>	<b>5 208 245</b>	<b>(1 505 394)</b>	<b>6 713 639</b>
Administrative programme revaluation adjustment	355 910	355 910	
Exchange gains/(losses)	16 106 680		16 106 680
<b>SURPLUS/(DEFICIT) FOR THE PERIOD after exchange rate differences</b>	<b>21 670 835</b>	<b>(1 149 484)</b>	<b>22 820 319</b>
Comprising the following balances carried forward:			
Administrative programme	(1 149 484)	(1 149 484)	
Operational Support Income reserve	3 705 159		3 705 159
Staff security	6 326 730		6 326 730
Transfer to the terminations reserve	(1 344 430)		(1 344 430)
Transfer to currency translations (gains/(losses))	14 132 860		14 132 860
<b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>	<b>21 670 835</b>	<b>(1 149 484)</b>	<b>22 820 319</b>

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

**STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 31 DECEMBER 2012**  
**Statement III (in US dollars)**

	USD			
	Accumulated fund balance (Note 13)	Revaluation surplus (Note 2)	Reserves (Notes 15–20)	TOTAL
<b>Net assets/Equity at 31 December 2011</b>	<b>26 036 021</b>		<b>3 918 551</b>	<b>29 954 572</b>
<b>Adjustments to opening balance per IPSAS</b>				
Recognition of staff benefit liabilities	(11 596 457)		14 529 013	2 932 556
Recognition of equipment depreciation	17 422 363			17 422 363
Recognition of land and buildings at fair value		23 236 393		23 236 393
Elimination of Field Office building reserve	(488 101)			(488 101)
Adjustment to building depreciation	7 846 710			7 846 710
Adjustment to historic cost of building	(6 682 349)			(6 682 349)
<b>Subtotal: IPSAS adjustments to opening balance</b>	<b>6 502 166</b>	<b>23 236 393</b>	<b>14 529 013</b>	<b>44 267 572</b>
<b>Opening balance at 1 January 2012</b>	<b>32 538 187</b>	<b>23 236 393</b>	<b>18 447 564</b>	<b>74 222 144</b>
Net result for current period	23 015 265		(1 344 430)	21 670 835
Administrative programme revaluation adjustment	(355 910)			(355 910)
Increase/(decrease) in administrative surplus	(247 989)			(247 989)
Carry-forwards – operational programmes	(6 668 249)			(6 668 249)
Terminations reserve			10 179 719	10 179 719
Rapid Response Transportation Fund			982	982
Emergency Preparedness Account			(242 124)	(242 124)
Migration Emergency Funding Mechanism			2 973 142	2 973 142
<b>Subtotal: Movements during 2012</b>	<b>15 743 117</b>		<b>11 567 289</b>	<b>27 310 406</b>
<b>Closing balance at 31 December 2012</b>	<b>48 281 304</b>	<b>23 236 393</b>	<b>30 014 853</b>	<b>101 532 550</b>

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

**STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 31 DECEMBER 2012**  
**Statement IV (in US dollars)**

	Notes	2012 USD
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Surplus (deficit) for the period		21 670 835
<b>Non-cash movements</b>		
Effect of exchange rate change on foreign currency balance		(7 087 230)
Administrative programme revaluation adjustment		(355 910)
Depreciation and amortization	5, 6	10 404 080
Impairments		2 307
(Gains)/losses on sale of property, plant and equipment		(77 909)
Provision for doubtful debts	Appendix 2	819 508
(Increase)/decrease in receivables – non-exchange transactions – voluntary contributions	4	41 678 703
(Increase)/decrease in receivables – non-exchange transactions – assessed contributions	4	(1 629 181)
(Increase)/decrease in receivables – others	4	1 431 442
Increase/(decrease) in payables relating to staff benefits	8	3 744 908
Increase/(decrease) in deferred revenue – voluntary contributions	7	(49 758 761)
Increase/(decrease) in deferred revenue – assessed contributions	7	284 135
Increase/(decrease) in deferred revenue – others	7	3 208 203
Increase/(decrease) in payables to suppliers	10	19 482 299
Increase/(decrease) in other current liabilities	10	1 084 453
Increase/(decrease) in other non-current liabilities	10	337 922
Increase/(decrease) in administrative surplus	13	(247 989)
Carry-forwards – operational programmes	13	(6 668 249)
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>		<b>38 323 567</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchases of property, plant and equipment	5	(11 911 740)
Sale of property, plant and equipment		744 400
Purchases of intangible assets	6	(50 626)
Transfers from/(Transfers to) the Savings Scheme	9	(2 293 710)
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES</b>		<b>(13 511 676)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Increase/(decrease) of borrowings	11	(84 346)
Contributions from/(Repayments to) Refugee Loan Fund – US equity	Appendix 6	(1 742 734)
Contributions/Repayments to/(Transfers from) Rapid Response Transportation Fund	16	982
Repayments to/(Transfer from) Emergency Preparedness Account	18	(242 124)
Contributions/Repayments to (Transfers from) Migration Emergency Funding Mechanism	20	2 973 142
Increase/(decrease) in the terminations reserve	15	10 179 719
<b>NET CASH FLOWS FROM FINANCING ACTIVITIES</b>		<b>11 084 639</b>
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>		<b>35 896 530</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF PERIOD</b>		
Effect of exchange rate change on foreign currency balance – gain/(loss)		4 426 450
<b>CASH AND CASH EQUIVALENTS, END OF PERIOD</b>	3	<b>521 692 006</b>

*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 2012 (OPERATIONAL PROGRAMMES)  
Statement V(a) (in US dollars)**

	USD			
	Budgeted amounts			2012 Actual amounts restated on comparable basis
	Programme and Budget 2012 (MC/2317)	Budget Revision (MC/EX/717)	Budget Summary update (MC/2348)	
Movement, Emergency and Post-crisis Migration Management	323 094 200	559 364 100	688 600 400	690 632 298
Migration Health	61 650 600	84 695 600	90 581 300	88 542 556
Migration and Development	29 726 000	50 966 100	71 173 000	55 975 037
Regulating Migration	141 968 700	218 032 100	277 603 300	270 941 883
Facilitating Migration	42 709 000	55 269 000	58 351 300	52 309 238
Migration Policy and Research	4 662 600	5 138 200	5 528 900	6 748 810
Reparation Programmes	766 700	8 310 400	12 100 700	8 809 951
General Programme Support	10 799 200	11 804 500	11 951 100	23 479 619
<b>Total</b>	<b>615 377 000</b>	<b>993 580 000</b>	<b>1 215 890 000</b>	<b>1 197 439 392</b>

*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 2012 (ADMINISTRATIVE PROGRAMME)  
Statement V(b) (in Swiss francs)**

	CHF		
	BUDGET 2012	2012	2011
<b>REVENUE</b>			
Assessed contributions from Member States		39 388 000	39 388 000
Assessed contributions from new Member States		12 092	10 280
<b>TOTAL REVENUE</b>		<b>39 400 092</b>	<b>39 398 280</b>
<b>EXPENSES</b>			
Staff salaries and benefits	31 344 000	31 137 391	30 953 208
Terminal emoluments (Note 8)	700 000	716 181	577 668
Travel, subsistence and representation	1 031 000	1 102 978	1 053 915
<b>Total: Staff salaries, benefits, travel and representation</b>	<b>33 075 000</b>	<b>32 956 550</b>	<b>32 584 791</b>
Building rental and maintenance	1 307 000	1 066 193	1 444 085
Computer equipment and maintenance	2 114 000	2 135 858	2 144 320
Office supplies, printing, equipment and vehicles	735 000	691 347	743 786
<b>Total: General office</b>	<b>4 156 000</b>	<b>3 893 398</b>	<b>4 332 191</b>
Training	656 000	660 163	661 443
Contractual services	605 792	600 982	656 450
<b>Total: Contractual services</b>	<b>1 261 792</b>	<b>1 261 145</b>	<b>1 317 893</b>
Communications	471 000	438 242	446 753
Meetings Secretariat	435 000	439 092	433 691
<b>Subtotal: Expenses – before provision for doubtful receivables</b>	<b>39 398 792</b>	<b>38 988 427</b>	<b>39 115 319</b>
Increase/(decrease) in provision for doubtful receivables (Appendix 2)		758 864	191 285
<b>TOTAL EXPENSES</b>		<b>39 747 291</b>	<b>39 306 604</b>
<b>SURPLUS/(DEFICIT) FOR THE PERIOD IN CHF (on modified accruals (budgetary) basis)</b>		<b>(347 199)</b>	<b>91 676</b>

Surplus/(Deficit) for the period in USD (0.911)	(381 119)
Net accruals adjustment	(768 366)
Surplus/(Deficit) for the period in USD (on full accruals (IPSAS) basis)	<b>(1 149 484)</b>

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

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE 1: ACCOUNTING FRAMEWORK

#### Reporting entity

47. 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 Fiduciary Fund for Guatemala is recorded in a separate accounting system and not consolidated into IOM's financial statements – see Appendix 9.

#### Basis of preparation

48. 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).

#### Initial implementation of IPSAS

49. These are the first financial statements to be prepared in full accordance with IPSAS. The adoption of IPSAS required some changes to be made to the accounting policies previously followed by IOM. In summary, these changes are as follows: the recognition of property, plant and equipment as assets; the recognition of intangible assets (principally software); and the recognition of obligations related to staff benefits in accordance with IPSAS. As a consequence, two new accounts have been created under net assets/equity: one for asset revaluations; and another for terminations (see further Note 5: Property, plant and equipment, and Note 15: Terminations reserve).

50. The opening balances of the Statement of financial position (Statement I) have been restated accordingly, where appropriate. These changes are summarized in the Statement of changes in equity (Statement III) and are explained in detail in Note 27. The net effect of the changes resulting from the full adoption of IPSAS in the Statement of financial position (Statement I) amounted to an increase in net assets/equity of USD 44.3 million. Since this is the first year of full IPSAS implementation, 2011 comparative information is not reflected in the Statement of financial performance (Statement II) or the Statement of cash flows (Statement IV) in accordance with the transitional provisions of IPSAS 1 – Presentation of Financial Statements, paragraph 151.

51. The Organization has not adopted the following new IPSAS that have been issued but are not yet effective:

IPSAS	Title	Effective date
IPSAS 28	Financial Instruments: Presentation	1 January 2013
IPSAS 29	Financial Instruments: Recognition and Measurement	1 January 2013
IPSAS 30	Financial Instruments: Disclosures	1 January 2013
IPSAS 32	Service Concession Arrangements: Grantor	1 January 2014

52. The preparation of financial statements in conformity with IPSAS requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Examples include: assumptions relating to defined benefit medical insurance and other post-employment benefit obligations; financial risks on accounts receivable; and estimates for accrued revenue and accrued expenses. Although these estimates and assumptions are based on the management's best knowledge of current events and actions, actual results ultimately may differ from these estimates. Changes in estimates are reflected in the period in which they become known. Where relevant, splits between current and non-current assets and liabilities (e.g. assessed and voluntary contribution receivables, terminal emolument provisions) are estimated based on historical collection/payment data.

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

**NOTE 1: ACCOUNTING FRAMEWORK (continued)**

54. 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 for the administrative programme is also provided in Swiss francs (Statement V(b)).

**Measurement base**

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

**NOTE 2: SIGNIFICANT ACCOUNTING POLICIES**

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

**Foreign currency transactions**

57. All transactions occurring in other currencies are translated into US dollars using the United Nations exchange rates prevailing at the date of the transaction. Both realized and unrealized gains and losses resulting from the settlement of such transactions and from the currency translation at the reporting date of financial assets and financial liabilities denominated in currencies other than US dollars are recognized initially in the Statement of financial position and subsequently included in the currency translation reserve.

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

**Cash and cash equivalents**

59. Cash and cash equivalents include cash on hand, deposits held at call with banks and other short-term highly liquid investments readily convertible to cash and subject to a low risk of changes in value. As a general rule, cash is held in Headquarters-controlled accounts to maximize the interest earning potential. Separate project codes are used to monitor and report the financial performance of activities undertaken by the Organization on behalf of Member States and other donors, rather than using separate bank accounts, in order to capture all project-related costs. In accordance with the Financial Regulations, funds not immediately needed are placed in short-term deposits or investments and the interest earned is credited to the appropriate programmes.

**Receivables**

60. Receivables are recorded at their estimated realizable value after providing for doubtful and uncollectible debts. A provision for doubtful receivables related to assessed contributions is recorded for all contributions outstanding for two years or more. For all other receivables, a provision for doubtful receivables is established based on a review of the outstanding amounts at the reporting date.

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

**Property, plant and equipment**

62. 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) at 1 January 2011 as determined by independent valuers in accordance with international valuation standards.

63. 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.

64. Provided that the assets would otherwise have been purchased by IOM, any material in-kind donations are recorded at fair value at the time of donation (i.e. where the value is USD 5,000 or more).



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

65. 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)

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

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

68. 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**

69. 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.

70. 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.

71. 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

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

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

73. 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.

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

75. 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.

**NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (continued)****Staff benefits**

76. 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.

77. 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 shall be open to the specialized agencies and to any other international, intergovernmental organization which participates in the common system of salaries, allowances and other conditions of service of the United Nations and the specialized agencies.

78. 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 and the costs associated with the plan with sufficient reliability for accounting purposes. Hence, IOM has treated this plan as if it were a defined contribution plan in line with the requirements of IPSAS 25. IOM's contributions to the plan during the financial period are recognized as expenses in the statement of financial performance.

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

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

**Savings Scheme (formerly the Provident Fund)**

81. Prior to becoming a participating organization in the UNJSPF, IOM had its own scheme entitled the Provident Fund for all Officials and some Employees. The Provident Fund was closed to new members on 31 December 2006. Most members of the Provident Fund were required to become members of the UNJSPF as of 1 January 2007. A few members were allowed to continue to make contributions if they were within five years of retirement or if their contract was coming to an end. IOM continues to contribute 15.8 per cent of pensionable remuneration and staff members contribute 7.9 per cent of pensionable remuneration. The Provident Fund, now called the Savings Scheme, continues to be administered by IOM for the remaining active members and other members who were allowed not to withdraw all or part of their accumulated funds. The Savings Scheme is a defined contribution plan.

**NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (continued)****Payables to suppliers**

82. As a general rule, IOM pays for goods and services after the goods are received and services performed. 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**

83. 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**

84. 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**

85. Revenue from migrant self-payers is recognized as the services are provided. Interest revenue is measured at the monetary value of the consideration received or receivable (based on estimated yield) and is recognized when earned. Contributions supported by donor agreements are recognized as revenue at the time when the agreement becomes binding, unless the agreement establishes a performance condition that requires the recognition of a deferred revenue liability. In such cases, revenue is recognized to the extent to which performance has occurred (i.e. agreed project activities have been undertaken) via a year-end adjustment. This applies to the majority of voluntary contributions under the operational programmes. Revenue from voluntary contributions not subject to binding agreements is recognized as funds are received. Revenue from reimbursable billing arrangements is recognized up to the level of expenses incurred.

86. Assessed contributions are recognized as revenue at the beginning of the year to which the assessment scale relates.

**Expenses**

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

88. IOM purchases non-food items and food items using funds provided by donors which are then typically distributed in life-saving operations following natural disasters and in other similar emergency situations. As such, IOM's warehouse stocks at 31 December 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 (including United Nations agencies, NGOs, etc.). 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.

**Leases**

89. 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**

90. 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.

**NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (continued)****Financial risks**

91. The Organization receives revenue from contributions and service fees and incurs expenses in currencies other than US dollars (IOM's reporting currency) and is, therefore, exposed to foreign currency exchange risks arising from exchange rate fluctuations between those currencies and the US dollar. The Administration uses derivative financial instruments (i.e. dual currency deposits), the proceeds of which are credited to miscellaneous income.

92. The Organization has offices in 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, Czech koruny, euro, Japanese yen, Norwegian kroner, Swedish kronor and Swiss francs. The Organization maintains a currency translation reserve, which is carried forward and included in net assets/equity. The reserve includes the accumulated unrealized gain from the revaluation of foreign currency assets and liabilities converted to US dollars, along with any realized exchange gains and losses upon the completion of projects reported in a currency other than the US dollar.

93. The Organization is exposed to credit risk (due to non-payment or non-performance), 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.

**Contingent liabilities**

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

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

**NOTE 3: CASH AND CASH EQUIVALENTS**

95. Cash deposits are generally held in current accounts in order to settle current obligations. Amounts not needed for immediate use are held in interest-bearing accounts and short-term investment deposits (of 90 days or less).

	USD	
	2012	2011
Cash on hand	602 048	813 274
Deposits with bank – unrestricted*	519 089 958	478 555 752
<b>Total: Unrestricted cash</b>	<b>519 692 006</b>	<b>479 369 026</b>
Sasakawa Endowment Fund (Note 12)	2 000 000	2 000 000
<b>Total: Restricted cash – funds-in-trust</b>	<b>2 000 000</b>	<b>2 000 000</b>
<b>Total: Cash and cash equivalents</b>	<b>521 692 006</b>	<b>481 369 026</b>

\* Approximately 64 per cent of cash held at the reporting date was in currencies other than US dollars, the majority of which is held in accounts controlled by Headquarters.

**NOTE 3: CASH AND CASH EQUIVALENTS (continued)**

96. 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: CONTRIBUTIONS RECEIVABLE AND OTHER RECEIVABLES**

97. 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 have been split according to current (i.e. those contributions expected to be received within the next fiscal year) and non-current (i.e. those contributions expected to be received beyond the next fiscal year) receivables and represent financial arrangements concluded with Member States for the payment of arrears, including those under payment plans. For further details, see Appendix 2: Outstanding assessed contributions. For contributions received in advance, see Note 7: Deferred revenue.

98. Voluntary contributions receivable under the operational programmes arise where amounts become due on confirmation that activities have been completed via, for example, reimbursable invoicing or submission of donor reports. Amounts receivable for operations from governments and voluntary agencies decreased in 2012 to USD 132.55 million (2011: USD 171.7 million), consisting of invoiced and uninvoiced receivables of USD 89.72 million (inclusive of revaluations) (2011: USD 77.1 million) and USD 42.83 million (2011: USD 94.6 million), respectively. Of the invoiced receivables at 31 December 2012, USD 37.9 million have since been received. Invoiced receivables are those where invoices or funding requests have been sent to the donors, whereas uninvoiced receivables are those where IOM has performed against the donor agreement but has not yet submitted an invoice or funding request. The largest invoiced receivables at 31 December 2012 were due from: the European Commission (USD 19.6 million, with USD 6.3 million since received), the Government of Colombia (USD 9.5 million, with USD 1.9 million since received), the Government of the United States (USD 8.5 million, with USD 7.9 million since received), the Government of Canada (USD 6 million, with USD 1.3 million since received), the Government of Australia (USD 5.7 million, with USD 4.4 million since received), the Government of the United Kingdom (USD 5.4 million), the Government of Greece (USD 3.6 million), the Government of Belgium (USD 3.5 million, with USD 2.2 million since received) and the Government of the Netherlands (USD 3.1 million, with USD 2.9 million since received).

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

100. The Administration is closely following developments with respect to an outstanding receivable of approximately USD 190,000 from the Government of Greece for a project in Albania as well as a project executed in Angola for which a provision for doubtful receivables was previously established in the amount of USD 408,000.

101. At 31 December 2012, IOM had USD 3.6 million (2011: USD 9.1 million) of amounts receivable for more than one year. The following table provides an ageing summary of invoiced receivables, the majority of which (80%) are less than 120 days old.

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

< 30 days	31 to 120 days	121 to 365 days	> 1 year	TOTAL
48.1	23.1	14.1	3.6	88.9
54%	26%	16%	4%	100%

**NOTE 4: CONTRIBUTIONS RECEIVABLE AND OTHER RECEIVABLES (continued)**

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

	USD	
	2012	2011
<b>Current</b>		
Assessed contributions	3 302 974	2 804 684
Voluntary contributions – donors	123 277 812	157 982 757
Other	44 944 490	45 217 073
Interest accrued	551 891	395 398
<b>Subtotal: Current receivables</b>	<b>172 077 167</b>	<b>206 399 912</b>
<b>Non-current</b>		
Assessed contributions	6 706 037	5 444 386
Voluntary contributions – donors	9 278 975	13 737 631
<b>Subtotal: Non-current receivables</b>	<b>15 985 012</b>	<b>19 182 017</b>
<b>Less provisions for doubtful receivables</b>		
Assessed contributions	(6 707 338)	(5 662 986)
Voluntary contributions	(408 024)	(408 024)
<b>Subtotal: Doubtful receivables</b>	<b>(7 115 362)</b>	<b>(6 071 010)</b>
<b>Total: Receivables</b>	<b>180 946 817</b>	<b>219 510 919</b>

**NOTE 5: PROPERTY, PLANT AND EQUIPMENT**

103. The Organization owns six of its offices in Argentina, Australia, the Plurinational State of Bolivia, Chile, Peru and Switzerland. Buildings and land where owned by IOM have been valued at fair value at 1 January 2011 as determined by independent appraisals conducted by qualified valuation experts in each of the countries in which the properties are located. The net difference between historical cost and fair value for land and buildings of USD 23,236,393 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 were noted that would warrant fresh market appraisals to be undertaken for this class of assets.

104. Property, plant and equipment holdings are summarized in the table below.

USD	Land	Buildings	Buildings – mobile structures	Vehicles	Communications and IT	Furniture and fixtures	Leasehold improvements	Total
Cost as of 1 January 2012	251 296	32 896 597	4 269 262	33 619 436	6 851 234	9 417 301	1 113 797	88 418 923
Additions		266 740	1 079 806	6 832 984	1 779 732	1 924 571	27 907	11 911 740
Impairments				(66 820)	(179 089)	(25 567)		(271 476)
Disposals			(21 010)	(3 036 478)	(285 551)	(94 106)	(20 770)	(3 457 915)
Transfers			30 000		(145 425)	(47 246)		(162 671)
<b>Cost as of 31 December 2012</b>	<b>251 296</b>	<b>33 163 337</b>	<b>5 358 058</b>	<b>37 349 122</b>	<b>8 020 901</b>	<b>11 174 954</b>	<b>1 120 933</b>	<b>96 438 601</b>
Accumulated depreciation at 1 January 2012			(1 750 306)	(24 628 133)	(4 469 480)	(6 649 004)	(351 743)	(37 848 666)
Depreciation		(698 335)	(1 100 166)	(5 814 399)	(1 135 559)	(1 433 370)	(213 899)	(10 395 728)
Impairments				66 820	176 782	25 567		269 169
Disposals			8 317	2 658 602	114 318	69 649	7 789	2 858 675
Transfers			(30 000)		97 331	28 090		95 421
Accumulated depreciation at 31 December 2012		(698 335)	(2 872 155)	(27 717 110)	(5 216 610)	(7 959 067)	(557 853)	(45 021 131)
<b>Net carrying value at 1 January 2012</b>	<b>251 296</b>	<b>32 896 597</b>	<b>2 518 956</b>	<b>8 991 303</b>	<b>2 381 754</b>	<b>2 768 297</b>	<b>762 054</b>	<b>50 570 255</b>
<b>Net carrying value at 31 December 2012</b>	<b>251 296</b>	<b>32 465 002</b>	<b>2 485 903</b>	<b>9 632 012</b>	<b>2 804 293</b>	<b>3 215 885</b>	<b>563 081</b>	<b>51 417 470</b>

**NOTE 6: INTANGIBLE ASSETS**

105. Intangible assets are summarized in the table below.

	USD	
	Software Externally purchased	Total
<b>Cost as of 1 January 2012</b>		
Additions	50 626	50 626
Disposals		
Impairment		
<b>Cost as of 31 December 2012</b>	<b>50 626</b>	<b>50 626</b>
<b>Accumulated amortization at 1 January 2012</b>		
Amortization 2012	8 353	8 353
<b>Accumulated amortization at 31 December 2012</b>	<b>8 353</b>	<b>8 353</b>
<b>Net carrying value at 1 January 2012</b>		
<b>Net carrying value at 31 December 2012</b>	<b>42 273</b>	<b>42 273</b>

106. 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 7: DEFERRED REVENUE (CONTRIBUTIONS RECEIVED IN ADVANCE)**

107. Contributions received from donors in advance of performance delivery under the operational programmes totalled USD 470,634,693 (2011: USD 520,393,454). Assessed contributions received from Member States in advance of the next year's assessment scale taking effect under the administrative programme totalled USD 506,864 (2011: USD 205,960), as shown in the table below.

Member State	CHF
Argentina	39
Benin	32 605
Burkina Faso	29 534
Colombia	16 708
Costa Rica	1 410
Georgia	2 561
Guyana	440
Mongolia	465
Nicaragua	4 354
Norway	371 783
Pakistan	1 443
Slovenia	39
Tajikistan	133
Togo	43
United Republic of Tanzania	196
<b>Total: Deferred revenue – assessed contributions – CHF</b>	<b>461 753</b>
<b>Total: Deferred revenue – assessed contributions – USD (at 0.911)</b>	<b>506 864</b>

108. Other deferred contributions received from migrants and self-payers totalled USD 22,756,811 (2011: USD 18,958,654).

**NOTE 8: LIABILITIES RELATING TO STAFF BENEFITS**

109. 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 Officials, separation entitlements and after-service health insurance coverage for retired staff. For terminal emolument obligations relating to termination indemnities, and so on, see Note 15: Terminations reserve.

110. At its Seventy-second Session in November 1996, the Council adopted a budgetary method of funding terminal emoluments for staff covered under the Administrative Part of the Budget. Under this method, terminal emoluments are funded by a yearly allotment based on the anticipated entitlements for staff departing in the coming year. For 2012, the budget for terminal emoluments was CHF 700,000 (2011: CHF 700,000), whereas the actual terminal emolument payments were CHF 716,181 (2011: CHF 577,668). The number of staff departing during the next year and the entitlements required cannot be fully anticipated at the time the budget is prepared. The unfunded liability related to staff benefits on the Administrative Part of the Budget amounts to USD 12.4 million (2011: USD 11.6 million).

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

112. 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.

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

114. 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.

115. IOM's financial obligation to the UNJSPF consists of its mandated contribution, at the rate established by the United Nations General Assembly (currently at 7.9% for participants and 15.8% for member organizations) together with any share of any actuarial deficiency payments under Article 26 of the Regulations of the Pension Fund. Such deficiency payments are payable only if and when the United Nations General Assembly has invoked the provision of Article 26, following determination that there is a requirement for deficiency payments based on an assessment of the actuarial sufficiency of the Pension Fund as of the valuation date. Each member organization shall contribute to this deficiency an amount proportionate to the total contributions which each paid during the three years preceding the valuation date.

116. The latest actuarial valuation was performed as of 31 December 2011. The valuation revealed an actuarial deficit of 1.87 per cent (0.38% in the 2009 valuation) of pensionable remuneration, implying that the theoretical contribution rate required to achieve balance as of 31 December 2011 was 25.57 per cent of pensionable remuneration, compared with the actual contribution rate of 23.7 per cent. The actuarial deficit was primarily attributable to the lower than expected investment experience in recent years.

117. At 31 December 2011, the funded ratio of actuarial assets to actuarial liabilities, assuming no future pension adjustments, was 130 per cent (140% in the 2009 valuation). The funded ratio was 86 per cent (91% in the 2009 valuation) when the current system of pension adjustments was taken into account.

118. After assessing the actuarial sufficiency of the Fund, the consulting actuary concluded that there was no requirement, as of 31 December 2011, for deficiency payments under Article 26 of the Regulations of the Fund as the actuarial value of assets exceeded the actuarial value of all accrued liabilities under the Fund. In addition, the market value of assets also exceeded the actuarial value of all accrued liabilities as of the valuation date. At the time of preparing this report, the General Assembly has not invoked the provision of Article 26. The pensionable remuneration will be reviewed at the time of the next actuarial valuation as of 31 December 2013.



**NOTE 8: LIABILITIES RELATING TO STAFF BENEFITS (continued)**

119. The Pension Board noted in its Report of the fifty-ninth session, which took place in July 2012, that an increase in the normal age of retirement for new participants of the Fund to 65 is expected to significantly reduce the deficit and would potentially cover half of the current deficit of 1.87 per cent. In December 2012, the General Assembly authorized the United Nations Joint Staff Pension Board to increase the normal retirement age to 65 for new participants of the Fund, with effect not later than from 1 January 2014, unless the General Assembly has not decided on a corresponding increase in the mandatory age of separation.

120. 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 viewed by visiting the UNJSPF website at [www.unjspf.org](http://www.unjspf.org). During 2012, IOM's contributions paid to UNJSPF amounted to USD 23.2 million (2011: USD 22 million).

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

	USD	
	2012	2011
<b>Current</b>		
Staff benefit liabilities	6 613 224	6 691 772
UNJSPF	(1 181 284)	(1 112 459)
Other payables to staff	2 456 465	1 315 955
<b>Subtotal: Current</b>	<b>7 888 405</b>	<b>6 895 268</b>
<b>Non-current</b>		
Staff benefit liabilities	73 999 582	71 247 810
<b>Subtotal: Non-current</b>	<b>73 999 582</b>	<b>71 247 810</b>
<b>Total: Payables relating to staff</b>	<b>81 887 987</b>	<b>78 143 078</b>

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

	USD	
	2012	2011
<b>CURRENT LIABILITIES – Employment benefits provision for:</b>		
Accumulated leave	2 561 339	2 610 321
Repatriation grant	571 525	628 419
Repatriation travel and removal of personal effects	1 101 805	976 115
Separation entitlements	369 981	604 550
Early retirement	63 512	12 645
After-service health insurance – Health Insurance Plan	1 307 744	1 175 568
After-service health insurance – Medical Service Plan	637 318	684 154
<b>Subtotal: Current staff benefit liabilities</b>	<b>6 613 224</b>	<b>6 691 772</b>
<b>NON-CURRENT LIABILITIES – Employment benefits provision for:</b>		
Accumulated leave	23 052 049	23 492 890
Repatriation grant	13 372 732	11 278 093
Repatriation travel and removal of personal effects	9 916 245	8 785 035
Separation entitlements	9 343 696	10 838 659
Early retirement	571 610	113 804
After-service health insurance – Health Insurance Plan	14 316 403	14 024 052
After-service health insurance – Medical Service Plan	3 426 847	2 715 277
<b>Subtotal: Non-current staff benefit liabilities</b>	<b>73 999 582</b>	<b>71 247 810</b>
<b>Total: Staff benefit liabilities</b>	<b>80 612 806</b>	<b>77 939 582</b>

**NOTE 8: LIABILITIES RELATING TO STAFF BENEFITS (continued)****Actuarial assumptions and methods**

123. 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 repatriation grants, severance pay and after-service health insurance. The following assumptions and methods have been used to determine the value of these post-employment liabilities at 31 December 2012.

	2012	2011
Discount rate	3.73%	4.06%
Medical cost increases	1.00–2.50%	1.00%–2.50%
Annual salary scale	4.00%–6.60%	5.50%–10.60%

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

Reconciliation of defined benefit obligation	USD			
	After-service Medical Service Plan	After-service Health Insurance Plan	Repatriation grants	Separation entitlements
Net defined benefit obligation at 1 January 2012	15 199 620	3 399 431	11 906 512	11 443 209
Service cost for 2012	571 462	532 627		
Interest cost for 2012	604 106	151 527	628 419	604 550
Other actuarial loss			2 182 452	(1 342 278)
Benefits paid from plan/company	(751 041)	(19 420)	(773 126)	(991 804)
<b>Defined benefit obligation at 31 December 2012</b>	<b>15 624 147</b>	<b>4 064 165</b>	<b>13 944 257</b>	<b>9 713 677</b>

Annual expense for 2012	USD			
	After-service Medical Service Plan	After-service Health Insurance Plan	Repatriation grants	Separation entitlements
Service cost for 2012	571 462	532 627		
Interest cost for 2012	604 106	151 527	628 419	604 550
(Gain)/loss amortization of change in actuarial assumptions			2 182 452	(1 342 278)
<b>Total expense recognized on statement of financial performance in 31 December 2012</b>	<b>1 175 568</b>	<b>684 154</b>	<b>2 810 871</b>	<b>(737 728)</b>

Sensitivity to trend rate assumptions	USD			
	After-service Health Insurance Plan		After-service Medical Service Plan	
	2012	2011	2012	2011
Valuation trend + 1% (beginning of year)	2.0%–3.5%	2.0%–3.5%	2.0%–3.5%	2.0%–3.5%
i. Amount of total service cost and interest cost components	1 329 435	1 229 202	872 353	719 018
ii. Effect on total service cost and interest cost components	153 867	136 706	188 199	148 007
Valuation trend + 1% (end of year)	1.75%–3.5%	2.0%–3.5%	1.75%–3.5%	2.0%–3.5%
iii. Amount of defined benefit obligation	20 493 103	17 051 424	4 230 927	4 214 029
iv. Effect on defined benefit obligation	2 212 570	1 851 804	808 607	814 598
Valuation trend - 1% (beginning of year)	0.0%–1.5%	0.0%–1.5%	0.0%–1.5%	0.0%–1.5%
i. Amount of total service cost and interest cost components	1 046 827	977 548	545 692	461 012
ii. Effect on total service cost and interest cost components	(128 741)	(114 948)	(138 462)	(109 999)
Valuation trend - 1% (end of year)	0.0%–1.5%	0.0%–1.5%	0.0%–1.5%	0.0%–1.5%
iii. Amount of defined benefit obligation	16 516 234	13 641 148	2 818 678	2 786 966
iv. Effect on defined benefit obligation	(1 764 299)	(1 558 472)	(603 642)	(612 465)

**NOTE 9: TRANSFERS TO/FROM THE SAVINGS SCHEME**

125. The net amount payable to the Savings Scheme of USD 5,088,035 (2011: USD 7,381,745) is shown in the Savings Scheme accounts as a payable by IOM as described in the table below.

			USD
US dollar Savings Scheme			4 572 622
Swiss franc Savings Scheme	CHF	537 696	98 464
Euro Savings Scheme	EUR	265 084	416 949
			<b>5 088 035</b>

126. Through its Resolution No. 1130 of 2 December 2005, the Council approved the Organization's request for affiliation to the UNJSPF. This affiliation became effective from 1 January 2007 after the adoption of United Nations General Assembly resolution 61/240. A small number of staff, not subject to compulsory affiliation to the UNJSPF, were allowed to remain in the Savings Scheme. The audited accounts of the Scheme are available to participating staff on request.

127. Interest payable to the Savings Scheme of USD 61,944.16 is not reflected in the above table.

**NOTE 10: PAYABLES TO SUPPLIERS, IMPLEMENTING PARTNERS, INDIVIDUAL MEMBER STATE RESERVES AND OTHER**

128. Amounts owing to suppliers, implementing partners, individual Member State reserves and other are summarized in the table below.

	USD	
	2012	2011
<b>Current</b>		
Invoiced payables	43 166 301	23 044 778
Accrued expenses	868 174	1 038 530
<b>Subtotal: Payables to suppliers, partners</b>	<b>44 034 475</b>	<b>24 083 308</b>
Other – current liabilities	5 754 502	4 670 049
<b>Subtotal: Current payables</b>	<b>49 788 977</b>	<b>28 753 358</b>
<b>Non-current</b>		
Other – non-current liabilities	1 740 276	1 402 354
<b>Subtotal: Non-current payables</b>	<b>1 740 276</b>	<b>1 402 354</b>
<b>Total: Payables to suppliers, implementing partners, individual Member State reserves and other</b>	<b>51 529 253</b>	<b>30 155 711</b>

**NOTE 11: BORROWINGS**

129. 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 2012 was CHF 368,600 (2011: 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 loans require solely the reimbursement of the principal. The total original borrowing and amounts outstanding are shown in the table below.

**NOTE 11: BORROWINGS (continued)**

	CHF	
	2012	2011
Swiss Government loan	18 000 000	18 000 000
Accumulated repayments	(10 259 372)	(9 890 772)
<b>Loan balance – CHF</b>	<b>7 740 628</b>	<b>8 109 228</b>
<b>Loan balance – USD</b>	<b>8 496 847</b>	<b>8 581 194</b>
– current	404 610	390 053
– non-current	8 092 237	8 191 141
<b>Loan balance – USD</b>	<b>8 496 847</b>	<b>8 581 194</b>
Year-end exchange rate (CHF/USD)	0.911	0.945

**NOTE 12: SASAKAWA ENDOWMENT FUND**

130. 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	
	2012	2011
<b>Capital account balance at the end of the year</b>	<b>2 000 000</b>	<b>2 000 000</b>
<b>Income account</b>		
Interest income during the year	25 000	25 000
<u>Transfers from Sasakawa Endowment Fund to projects</u>		
Financial and technical contribution to a regional conference of the Arab States	(25 000)	
Protection and Reintegration of Trafficked Women and Children in West Africa		(25 000)
<b>Income account at the end of the year</b>	<b>0</b>	<b>0</b>

**NOTE 13: RESOURCES CARRIED FORWARD**

131. The operational programmes ended in 2012 as follows:

- (a) A carry-forward relating to the staff security mechanism of USD 6,326,730 (2011: USD 6,668,249);
- (b) An increase to the Operational Support Income reserve of USD 3,705,159 (2011: USD 6,318,442).

132. The increase to the Operational Support Income reserve represents the balance remaining after unforeseen costs have been covered. Operational Support Income is not reliable or 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 the Member States.

133. In accordance with Executive Committee Resolution No. 134 of 3 July 2012, the Member States approved the use of the cumulative surplus as at 31 December 2008 of CHF 557,251 for non-recurrent office premises expenditure at the Manila Administrative Centre. To date, CHF 376,079 (USD 420,958) of that amount has been used. Member States also approved the use of the cumulative surplus as at 31 December 2010 of CHF 370,708 for non-recurrent expenditures relating to the development of a knowledge management system and production and translation of the *IOM Project Handbook*. To date, CHF 170,708 (USD 179,504) of that amount has been used.

**NOTE 13: RESOURCES CARRIED FORWARD (continued)**

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

	USD		
	2012	2011	(Increase)/ decrease
<b>Resources carried forward – surplus/(deficit)</b>			
<b>Administrative programme</b>			
Resources from previous years	474 652	474 652	
Resources current year	(1 052 473)	97 011	1 149 484
Increase/(decrease) in administrative surplus – previous years	(247 989)		247 989
Net impact of IPSAS adjustment	(11 139 092)	(11 139 092)	
<b>Administrative programme: Resources carried forward</b>	<b>(11 964 902)</b>	<b>(10 567 429)</b>	<b>1 397 473</b>
<b>Operational programmes</b>			
Operational programmes – Operational Support Income	14 308 600	10 603 441	(3 705 159)
Staff security mechanism	6 326 730	6 668 249	341 519
Net impact of IPSAS adjustment	17 641 258	17 641 258	
<b>Operational programmes: Resources carried forward</b>	<b>38 276 588</b>	<b>34 912 949</b>	<b>(3 363 640)</b>
<b>Subtotal: Accumulated surpluses/(deficits)</b>	<b>26 311 686</b>	<b>24 345 519</b>	<b>(1 966 167)</b>
<b>Currency translations (gains/(losses))</b>	<b>21 969 618</b>	<b>8 192 668</b>	<b>(13 776 950)</b>
<b>Total: Resources carried forward</b>	<b>48 281 304</b>	<b>32 538 187</b>	<b>(15 743 117)</b>

**NOTE 14: CURRENCY TRANSLATIONS (GAINS/(LOSSES))**

135. The currency translations reserve of USD 21,969,618 (2011: USD 8,192,668) is carried forward from the Statement of financial performance and shown under “Net assets/Equity” in the Statement of financial position. This amount represents the accumulated unrealized revaluation of foreign currency monetary assets and liabilities converted into US dollars together with any realized exchange gains and losses upon settlements of accounts receivable and payable and on the completion of projects reported in a currency other than US dollars.

**NOTE 15: TERMINATIONS RESERVE**

136. Funds have been set aside to meet other end-of-service requirements. For instance, under the Staff Regulations and Rules, termination indemnities are typically payable to staff whose contracts are terminated before their expiration date (e.g. due to health reasons). The amount set aside from the terminal emoluments reserve for this purpose totalled USD 23,364,302 (2011: USD 14,529,013).

**NOTE 16: RAPID RESPONSE TRANSPORTATION FUND**

137. 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.

138. 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.

**NOTE 16: RAPID RESPONSE TRANSPORTATION FUND (continued)**

139. Any authorized use of the Fund is considered as an advance against specific activities involving transportation assistance. All funds advanced from the Fund are to be fully reimbursed prior to the operation's conclusion and not later than six months after authorization.

	USD	
	2012	2011
<b>Opening balance at the beginning of the year</b>	<b>545 665</b>	<b>2 292 010</b>
<u>Contributions to the Fund</u>		
Interest income	982	980
<b>Total: Contributions to the Fund</b>	<b>982</b>	<b>980</b>
<u>Transfers from the Fund to the following projects</u>		
Voluntary Repatriation of Burundian Refugees from the United Republic of Tanzania	(300 000)	
Transport Assistance to Third-country Nationals in Senegal		(1 000 000)
Emergency Transport and Medical Assistance in Kenya		(250 000)
Assistance to Somali Refugees in Ethiopia		(250 000)
Assistance to Stranded Ethiopians in Yemen		(500 000)
<b>Total: Transfers from the Fund to projects</b>	<b>(300 000)</b>	<b>(2 000 000)</b>
<u>Repayment to the Fund from the following projects</u>		
Voluntary Repatriation of Burundian Refugees from the United Republic of Tanzania	300 000	
Emergency Transport and Medical Assistance in Kenya		250 000
Assistance to Stranded Ethiopians in Yemen		2 675
<b>Total: Repayments to the Fund from projects</b>	<b>300 000</b>	<b>252 675</b>
<b>Closing balance at the end of the year</b>	<b>546 647</b>	<b>545 665</b>

**NOTE 17: CONTINGENCY RESERVE**

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

**NOTE 18: EMERGENCY PREPAREDNESS ACCOUNT**

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

**NOTE 18: EMERGENCY PREPAREDNESS ACCOUNT (continued)**

	USD	
	2012	2011
<b>Opening balance of the EPA at the beginning of the year</b>	<b>380 933</b>	<b>406 645</b>
<b>Transfers from the EPA to projects:</b>		
Disarmament, Demobilization and Reintegration of Former Combatants and Reconciliation in Iraq	(70 000)	
Shelter Assistance in Cyclone-affected Regions of Mozambique	(99 000)	
Syria Crisis – IOM Regional Response	(200 000)	
Voluntary Repatriation of Ivorian Refugees and Arrival Assistance for Liberian Refugees	(106 018)	
Democratic Republic of the Congo Emergency Response	(150 000)	
Humanitarian and Evacuation Assistance to Migrants in Japan		(100 000)
Response to Namibia Floods		(87 000)
Assistance to Internally Displaced Persons in Côte d'Ivoire		(100 000)
Voluntary Repatriation of Angolan Refugees		(100 000)
Voluntary Repatriation from the Democratic Republic of the Congo to Angola		(100 000)
Camp Management and Non-food Item Support in the Philippines		(50 000)
<b>Total: Transfers from the EPA to projects</b>	<b>(625 018)</b>	<b>(537 000)</b>
<b>Repayments to the EPA from projects:</b>		
Shelter Assistance in Cyclone-affected Regions of Mozambique	99 000	
Syria Crisis – IOM Regional Response	200 000	
Zambia Flood Response	13 894	
Disarmament, Demobilization and Reintegration of Former Combatants and Reconciliation in Iraq	70 000	
Psychosocial Assistance – Kyrgyzstan		11 288
Assistance to Internally Displaced Persons in Côte d'Ivoire		100 000
Humanitarian and Evacuation Assistance to Migrants in Japan		100 000
Response to Namibia Floods		50 000
Voluntary Repatriation of Angolan Refugees		100 000
Camp Management and Non-food Item Support in the Philippines		50 000
Voluntary Repatriation from the Democratic Republic of the Congo to Angola		100 000
<b>Total: Repayments to the EPA from projects</b>	<b>382 894</b>	<b>511 288</b>
<b>Closing balance of the EPA at the end of the year</b>	<b>138 809</b>	<b>380 933</b>

**NOTE 19: LOANS FROM MEMBER STATES**

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

**NOTE 20: MIGRATION EMERGENCY FUNDING MECHANISM**

143. 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 said emergency.

## NOTE 20: MIGRATION EMERGENCY FUNDING MECHANISM (continued)

Statement for the Migration Emergency Funding Mechanism  
for the year ended 31 December 2012

	2012 USD
<b>Opening balance brought forward at the beginning of the year</b>	
Interest income during the year	4 008
<b>Contributions to the Mechanism</b>	
Mauritius	10 000
Namibia	3 000
Norway	1 056 786
Philippines	50 000
Romania	20 000
South Africa	29 348
Turkey	200 000
United States of America	2 500 000
<b>Total contributions and interest to the Mechanism</b>	<b>3 873 142</b>
<b>Transfers from the Mechanism to projects</b>	
Syria Crisis – IOM Regional Response	900 000
<b>Total expenditure</b>	<b>900 000</b>
<b>Closing balance carried forward at the end of the year</b>	<b>2 973 142</b>

## NOTE 21: CONTINGENT LIABILITIES

- French taxation

144. On 15 October 2010, the French Ambassador and the Director General signed an exchange of letters on the income tax exemption of staff members residing in neighbouring France and working at Headquarters. Income tax exemption in respect of salaries and emoluments paid by IOM will be granted to such staff members, ending the exposure of the Organization to refund any taxes that might be levied. This exemption will become effective once the exchange of letters has been approved by the French National Assembly, a process that could take one more year. During this period, no estimation of the potential amount for which IOM might be liable is possible.

- Co-funding

145. 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 secure 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 the co-funding liabilities. At 31 December 2012, IOM had 19 active projects that required co-funding. Of those projects, 15 did not have the entire co-funding confirmed, representing a maximum potential exposure of USD 1.7 million. The project managers of such projects are required to actively pursue options to secure the co-funding requirement within the project's implementation period.



**NOTE 21: CONTINGENT LIABILITIES (continued)**

- Frozen bank accounts in Guatemala

146. Four bank accounts held in IOM's name at the Rural Development Bank of Guatemala (Banrural) were frozen by a Guatemalan court in 2008. In June 2012, the 17 remaining IOM accounts in Banrural were also frozen by court order. The actions that caused the freezes were initiated by Tradeco, a Mexican construction company, pending resolution of a dispute involving Tradeco, FONAPAZ (National Fund for Peace) and IOM. The dispute concerns an unfinished road construction project administered by IOM with the Government of Guatemala's resources on behalf of FONAPAZ (see Appendix 9). Ongoing discussions to resolve this long-running dispute have taken place at senior political levels between the Government of Guatemala, the Government of Mexico, Tradeco and IOM Headquarters and Field Officials. On 27 December 2012, funds in the amount of USD 10,828,513 were debited from IOM's 21 frozen deposit accounts at Banrural. IOM 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. It should be noted that IOM ended formal cooperation with FONAPAZ in 2010. IOM has closed the vast majority of subprojects financed by FONAPAZ. Three subprojects are pending closure, the largest of which is the one involving Tradeco.

- Potential disallowance of expenditures

147. Following an audit by the US Office of the Inspector General of the project implementation by IOM of the USAID-funded project in Afghanistan under the Afghan Civilian Assistance Program Cooperative Agreement in 2011, USAID disallowed certain expenditures and issued IOM with a bill of collection to the amount of USD 3,437,000 plus accrued interest at 1 per cent per year. IOM disputed the claim and filed two appeal documents in October 2011 and June 2012 which challenged the substance of the claim under applicable procedures. While IOM is strongly of the view that the expenditures are allowable and that it is not liable to refund this amount, no final resolution of this matter has yet been achieved. To date, there has been little change or movement in the position of USAID except to reduce the principal amount owed from USD 3,437,000 to USD 3,389,000 following review of the first appeal document. IOM is continuing to dispute the claim and believes that value for money was provided, and further that there were no inappropriate actions or wrongdoings which could merit disallowance of this expenditure amount. On this basis, no provision has been made for any possible loss. If the final outcome is not in IOM's favour, there is a possibility that further interest and/or penalties would be added to the debt.

**NOTE 22: RELATED PARTIES**

148. The Organization is governed by the Council which is composed of representatives of all 149 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.

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

150. 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.

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

	2012		2011	
	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	1 487 066	4	1 460 840
Other senior managers	5	1 432 852	5	1 560 147

**NOTE 22: RELATED PARTIES (continued)**

152. There were no loans to key management personnel and their close family members which were not available to other categories of staff. They 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 23: BUDGET TO ACTUAL COMPARISONS**

153. 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.

154. The first two of the budget documents are approved, while the Summary update is noted by the Council.

155. IOM received additional confirmed funding for activities of approximately USD 287.6 million commencing in the last four months of the year. 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).

156. To ensure full comparability, General Programme Support actuals have been adjusted to reflect the budget items in the Services/Support summary table VIII in budget documents MC/2317 and MC/EX/717 for seconded staff, Migrant Management and Operational Systems Application (MiMOSA), staff and services covered by miscellaneous income, the Sasakawa Endowment Fund and the IOM Development Fund. Amounts presented in the Statement of financial performance are classified based on their nature, whereas the budgets are presented at service category level only.

157. 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 (administrative programme) (Statement V(b)). The sources and application of Operational Support Income, including any carry-forwards, are provided separately in accordance with Financial Regulation 6.3 – see Appendix 4.

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

- Property, plant and equipment acquisition – On the budgetary basis (and for donor reporting purposes), costs of assets are fully expensed in the month of acquisition. In the Statement of financial performance and 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 8 (Liabilities relating to staff benefits), on the 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.

**NOTE 23: BUDGET TO ACTUAL COMPARISONS (continued)****Reconciliation of the Statements of comparison of budget to actual (Statements V(a) and V(b) and the Statement of financial performance (Statement II))**

	USD			
	Operating activities	Investing activities	Borrowing activities	Total
<b>Administrative programme surplus on budgetary basis (Statement V(b)) in US dollars</b>	(381 119)			(381 119)
Operational revenue on budgetary basis	1 194 757 843			1 194 757 843
Operational expense on budgetary basis (Statement V(a))	(1 197 439 392)			(1 197 439 392)
Exchange difference	16 106 680			16 106 680
<b>Operations surplus on budgetary basis</b>	13 425 131			13 425 131
<b>Total operating surplus on budgetary basis</b>	13 044 012			13 044 012
Gain/(Loss) on sale of assets	(599 241)			(599 241)
Staff benefit expense	(2 174 164)			(2 174 164)
Acquisition expense		21 806 616		21 806 616
Impairments	(2 307)			(2 307)
Depreciation expense	(10 404 081)			(10 404 081)
<b>Total basis adjustments</b>	(13 179 793)	21 806 616		8 626 823
<b>Net result as per the Statement of financial performance (Statement II)</b>	(135 781)	21 806 616		21 670 835

**NOTE 24: SERVICES IN KIND**

159. 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
Government of India	Audit services	317 days
DLA Piper	Legal services	29.4 hours
CDC Development Solutions	IT consultancy services	90 days
Kuehne Foundation	Logistics advisory services	60 days
Audit Advisory Committee members	Audit advisory services	34 days

160. For goods in kind, refer to Appendix 7: List of voluntary contributions by donor, and Appendix 8: List of voluntary contributions by donor and programme/project.

**NOTE 25: WRITE-OFFS**

161. 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 financial statements."

162. Certain project activities undertaken during the year did not have adequate funding for their completion. These shortfalls included project deficits (most notably in the Democratic Republic of the Congo), co-funding shortfalls for projects funded by the European Commission and other unforeseen costs that required coverage. In the absence of other sources of revenue, USD 2,765,466 had to be applied from Operational Support Income to cover these unforeseen shortfalls.

**NOTE 26: SEGMENT REPORTING**

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

STATEMENT OF FINANCIAL PERFORMANCE BY GEOGRAPHICAL REGION  
FOR THE PERIOD ENDED 31 DECEMBER 2012  
(in US dollars)

	Asia and Oceania	Europe	Africa	Latin America and the Caribbean	Middle East	North America	Global activities	Administrative programme	Total
<b>REVENUE</b>									
<b>Earmarked contributions</b>									
Brought forward from previous year							6 668 249		6 668 249
Assessed contributions								41 693 506	41 693 506
Voluntary contributions – earmarked	229 828 877	155 337 776	222 742 432	319 603 883	99 350 168	37 350 898	56 895 748		1 121 109 782
Receipts from refugees, migrants, etc.	35 233 793	11 518 796	6 002 311	9 770 791	1 505 001	594 185	(17 445 871)		47 179 006
In-kind contributions	1 382 294	16	7 213 980		1 046 849		327 061		9 970 200
Transfer between projects	7 602	399 332	(540 449)	(14 585)	358 217	(338 406)	128 289		
<b>Subtotal: Earmarked</b>	<b>266 452 566</b>	<b>167 255 920</b>	<b>235 418 274</b>	<b>329 360 089</b>	<b>102 260 235</b>	<b>37 606 677</b>	<b>46 573 476</b>	<b>41 693 506</b>	<b>1 226 620 743</b>
<b>Unearmarked contributions</b>									
Interest and other unearmarked – net							5 137 443		5 137 443
Voluntary contributions – unearmarked							4 093 922		4 093 922
<b>Subtotal: Unearmarked</b>							<b>9 231 365</b>		<b>9 231 365</b>
<b>TOTAL REVENUE</b>	<b>266 452 566</b>	<b>167 255 920</b>	<b>235 418 274</b>	<b>329 360 089</b>	<b>102 260 235</b>	<b>37 606 677</b>	<b>55 804 841</b>	<b>41 693 506</b>	<b>1 235 852 108</b>
<b>EXPENSES</b>									
Transport assistance	51 939 745	37 862 166	49 008 569	19 680 020	33 683 956	25 340 451	7 998 816		225 513 723
Medical assistance	5 411 948	1 139 998	2 371 371	4 025 427	2 507 349	171 121	6 042 703		21 669 917
Direct assistance to beneficiaries	49 127 442	27 774 694	22 814 597	21 121 992	13 793 154	1 437 878	4 096 923		140 166 680
Implementing partner transfers	22 885 569	4 658 480	12 477 984	28 314 202	1 701 060	211 781	366 583		70 615 659
Contractual services (including on behalf of beneficiaries)	37 444 628	19 209 714	35 272 739	183 683 150	15 376 876	812 305	11 467 114	1 633 757	304 900 283
Staff salaries and benefits	57 781 559	50 516 464	55 074 889	42 963 934	16 175 364	6 685 319	47 129 680	35 029 561	311 356 770
Travel and subsistence	4 404 593	3 692 077	7 747 648	2 428 841	2 923 647	369 034	3 989 560	1 618 641	27 174 041
Supplies and consumables	25 526 626	13 052 581	33 989 314	18 832 824	11 553 509	1 287 407	7 858 524	3 732 245	115 833 030
Depreciation and amortization	907 177	295 750	2 148 561	1 922 541	349 858	159 810	4 414 744	205 639	10 404 080
Impairment losses							2 307		2 307
Doubtful receivables	383 551	2 161 513	747 234	(3 425 123)	(63 569)	36 253	2 208 457	819 508	819 508
Other expenses	10 189 660	6 564 166	10 733 312	11 128 146	3 955 540	960 409	(43 531 233)	159 549	2 187 865
Transfer between projects									
<b>TOTAL EXPENSES</b>	<b>266 002 498</b>	<b>166 927 603</b>	<b>232 386 218</b>	<b>330 675 954</b>	<b>101 936 744</b>	<b>37 471 768</b>	<b>52 044 178</b>	<b>43 198 900</b>	<b>1 230 643 863</b>

Note: For segments by services, see Appendix 3. Appendix 5 summarizes expenditure by budget location. As projects may span multiple locations, the regional breakdowns of expenditure in Note 26 and Appendix 3 are not comparable.

## NOTE 27: RESTATEMENT OF 2011 ASSETS, LIABILITIES AND NET ASSETS/EQUITY

164. The balances in the following schedule represent the Statement of Financial Position of the Financial Report for the year ended 31 December 2011. The restated balances incorporate adjustments made due to changes in accounting policies related to the adoption of IPSAS 17 and IPSAS 25 by the Organization as of 1 January 2012. The net result of all adjustment is an increase in the accumulated net assets/equity of USD 44,267,572 as shown in the table below.

	Notes	USD		
		Statement of financial position 31 December 2011 (MC/2345)	IPSAS adjustments	Statement of financial position 31 December 2011 in accordance with IPSAS
<b>ASSETS</b>				
<b>Current assets</b>				
Cash and cash equivalents		481 369 026		481 369 026
Receivables – non-exchange transactions:				
– voluntary contributions		157 982 757		157 982 757
– assessed contributions		2 804 684		2 804 684
Receivables – exchange transactions		45 607 839		45 607 839
<b>Total current assets</b>		<b>687 764 306</b>		<b>687 764 306</b>
<b>Non-current assets</b>				
Receivables – voluntary contributions		13 737 631		13 737 631
– assessed contributions		5 444 386		5 444 386
Property, plant and equipment – buildings	1	8 747 139	41 823 116	50 570 255
Intangible assets				
Other non-current assets		4 632		4 632
<b>Total non-current assets</b>		<b>27 933 788</b>	<b>41 823 116</b>	<b>69 756 904</b>
Less provision for doubtful debts		(6 071 010)		(6 071 010)
<b>TOTAL ASSETS</b>		<b>709 627 084</b>	<b>41 823 116</b>	<b>751 450 200</b>
<b>LIABILITIES</b>				
<b>Current liabilities</b>				
Deferred revenue – voluntary contributions		520 393 454		520 393 454
– assessed contributions		205 960		205 960
– other		18 958 654		18 958 654
Payables relating to staff benefits	2	8 290 710	(1 395 442)	6 895 268
Payables to savings scheme		7 381 745		7 381 745
Payables to suppliers		24 083 308		24 083 308
Borrowings – building loan		390 053		390 053
Other current liabilities	1	4 181 948	488 101	4 670 049
<b>Total current liabilities</b>		<b>583 885 832</b>	<b>(907 341)</b>	<b>582 978 491</b>
<b>Non-current liabilities</b>				
Payables relating to staff benefits	2	72 784 925	(1 537 115)	71 247 810
Borrowings – building loan		8 191 141		8 191 141
Refugee Loan Fund – US equity		11 408 260		11 408 260
Sasakawa Endowment Fund		2 000 000		2 000 000
Other non-current liabilities		1 402 354		1 402 354
<b>Total non-current liabilities</b>		<b>95 786 680</b>	<b>(1 537 115)</b>	<b>94 249 565</b>
<b>TOTAL LIABILITIES</b>		<b>679 672 512</b>	<b>(2 444 456)</b>	<b>677 228 056</b>
<b>NET ASSETS/EQUITY</b>				
Accumulated surpluses/(deficits)	3	17 843 353	6 502 166	24 345 519
Currency translations (gains/(losses))		8 192 668		8 192 668
<b>Subtotal: Accumulated surplus</b>		<b>26 036 021</b>	<b>6 502 166</b>	<b>32 538 187</b>
Terminations reserve	4		14 529 013	14 529 013
Rapid Response Transportation Fund		545 665		545 665
Contingency reserve		1 000 000		1 000 000
Emergency Preparedness Account		380 933		380 933
Loan – Member States		1 680 400		1 680 400
Refugee Loan Fund – IOM equity		311 553		311 553
<b>Subtotal: Accumulated reserves</b>		<b>3 918 551</b>	<b>14 529 013</b>	<b>18 447 564</b>
Asset revaluation reserve	5		23 236 393	23 236 393
<b>Revaluation surplus</b>			<b>23 236 393</b>	<b>23 236 393</b>
<b>TOTAL NET ASSETS/EQUITY</b>		<b>29 954 572</b>	<b>44 267 572</b>	<b>74 222 144</b>
<b>TOTAL LIABILITIES and NET ASSETS/EQUITY</b>		<b>709 627 084</b>	<b>41 823 116</b>	<b>751 450 200</b>

**NOTE 27: RESTATEMENT OF 2011 ASSETS, LIABILITIES AND NET ASSETS/EQUITY (continued)**

- Note 1: The IPSAS adjustment on the opening balance for property, plant and equipment is USD 41,823,116, consisting of equipment at net book value of USD 17,422,363 and land and buildings at fair value of USD 24,400,753.
- Note 2: The IPSAS adjustment of USD 2,932,557 consists of the actuarial valuation for post-employment benefits of USD 41,948,772 plus other staff benefits of USD 35,990,810 less the terminal emoluments reserve balance as at 31 December 2011 of USD 80,872,139. The IPSAS adjustment of USD 2,932,557 is classified according to the adjustments required based on the actuarial valuation for the liability's current portion of USD 1,395,442, when due to be settled within 12 months, and the non-current portion of USD 1,537,115, when due to be settled more than 12 months after the reporting date.
- Note 3: The IPSAS adjustment of USD 6,502,166 consists of the initial recognition of equipment at net book value, plus an adjustment for prior years' accumulated depreciation on buildings for fair value recognition less the initial recognition of staff benefits on the Administrative Part of the Budget.
- Note 4: The amount remaining on the Operational Part of the Budget from the terminal emoluments reserve of USD 14,529,013 after the IPSAS adjustments has been set aside for termination indemnities, which are typically payable to staff whose contracts are terminated before their expiration date (e.g. for health reasons), estimated at USD 17,211,471.
- Note 5: The revaluation surplus of USD 23,236,393 represent the net difference of the adjustment for buildings from historic cost to fair value and the initial recognition of land at fair value.

**ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 December 2012  
(ADMINISTRATIVE PROGRAMME)**

	CHF	
	2012	2011
<b>MEMBER STATES</b>		
Afghanistan	1 694	1 694
Albania	4 254	4 254
Algeria	54 631	54 671
Angola	4 254	4 254
Argentina	122 497	122 536
Armenia	2 127	2 127
Australia	825 100	825 336
Austria	363 236	363 354
Azerbaijan	6 420	6 420
Bahamas	7 681	7 681
Bangladesh	4 254	4 254
Belarus	17 922	17 922
Belgium	458 870	458 988
Belize	433	433
Benin	1 300	1 300
Bolivia (Plurinational State of)	2 993	2 993
Bosnia and Herzegovina	5 987	5 987
Botswana	7 681	
Brazil	687 675	687 833
Bulgaria	16 228	16 228
Burkina Faso	1 300	1 300
Burundi	433	433
Cambodia	1 300	1 300
Cameroon	4 687	4 687
Canada	1 368 930	1 369 284
Cape Verde	433	433
Central African Republic	433	
Chile	100 755	100 755
Colombia	61 485	61 485
Congo	1 300	1 300
Costa Rica	14 495	14 534
Côte d'Ivoire	4 254	4 254
Croatia	41 397	41 397
Cyprus	19 655	19 655
Czech Republic	148 965	149 005
Democratic Republic of the Congo	1 300	1 300
Denmark	314 159	314 237
Dominican Republic	17 922	17 922
Ecuador	17 055	17 094
Egypt	40 136	40 136
El Salvador	8 114	8 114
Estonia	17 055	17 094
Finland	241 606	241 645
France	2 613 630	2 614 300
Gabon	5 987	5 987
Gambia	433	433
Georgia	2 560	2 560
Germany	3 422 502	3 423 369
Ghana	2 560	2 560
Greece	294 937	295 016
Guatemala	11 935	11 974
Guinea	867	867
Guinea-Bissau	433	433
Haiti	1 300	1 300
Honduras	3 427	3 427



**ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2012**  
**(ADMINISTRATIVE PROGRAMME) (continued)**

	CHF	
	2012	2011
<b>MEMBER STATES (continued)</b>		
Hungary	124 230	124 230
India	227 938	228 017
Iran (Islamic Republic of)	99 455	99 494
Ireland	212 577	212 616
Israel	163 893	163 972
Italy	2 133 845	2 134 396
Jamaica	5 987	5 987
Japan	5 348 300	5 349 639
Jordan	5 987	5 987
Kazakhstan	32 456	32 456
Kenya	5 120	5 120
Kyrgyzstan	433	433
Latvia	16 228	16 228
Lesotho	433	
Liberia	433	433
Libya	55 064	55 064
Lithuania	27 729	27 769
Luxembourg	38 403	38 443
Madagascar	1 300	1 300
Mali	1 300	1 300
Malta	7 247	7 247
Mauritania	433	433
Mauritius	4 687	4 687
Mexico	1 005 654	1 005 930
Mongolia	867	867
Montenegro	1 694	1 694
Morocco	24 775	24 775
Namibia	3 427	3 427
Nepal	2 560	2 560
Netherlands	791 817	792 014
New Zealand	116 549	116 549
Nicaragua	1 300	1 300
Niger	867	867
Nigeria	33 283	33 322
Norway	371 783	371 901
Pakistan	35 016	35 016
Panama	9 374	9 374
Paraguay	2 993	2 993
Peru	38 403	38 443
Philippines	38 403	38 443
Poland	353 429	353 507
Portugal	218 131	218 170
Republic of Korea	964 691	964 927
Republic of Moldova	867	867
Romania	75 546	75 586
Rwanda	433	433
Senegal	2 560	2 560
Serbia	15 795	15 795
Sierra Leone	433	433
Slovakia	60 618	60 618
Slovenia	43 957	43 996
Somalia	433	433
South Africa	164 327	164 366

**ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2012  
(ADMINISTRATIVE PROGRAMME) (continued)**

	CHF	
	2012	2011
<b>MEMBER STATES (continued)</b>		
Spain	1 356 089	1 356 444
Sri Lanka	8 114	8 114
Sudan	4 254	4 254
Swaziland	1 300	
Sweden	454 183	454 301
Switzerland	482 345	482 464
Tajikistan	867	867
Thailand	89 214	89 253
Timor-Leste	433	
Togo	433	433
Trinidad and Tobago	18 788	18 788
Tunisia	12 801	12 801
Turkey	263 348	263 427
Uganda	2 560	2 560
Ukraine	37 143	37 143
United Kingdom	2 818 920	2 819 669
United Republic of Tanzania	3 427	3 427
United States of America	9 390 414	9 392 816
Uruguay	11 541	11 541
Venezuela (Bolivarian Republic of)	134 037	134 077
Viet Nam	14 101	14 101
Yemen	4 254	4 254
Zambia	1 694	1 694
Zimbabwe	1 300	1 300
<b>Subtotal: Member States – CHF</b>	<b>39 388 000</b>	<b>39 388 000</b>
<b>Subtotal: Member States – USD</b>	<b>41 680 423</b>	<b>41 417 455</b>
<b>NEW MEMBER STATES</b>		
Botswana		7 681
Central African Republic		433
Lesotho		433
Swaziland		1 300
Timor-Leste		433
Antigua and Barbuda	867	
Chad	867	
Comoros	433	
Djibouti	433	
Ethiopia	3 427	
Guyana	433	
Holy See	433	
Maldives	433	
Micronesia (Federated States of)	433	
Mozambique	1 300	
Nauru	433	
Seychelles	867	
South Sudan	1 300	
Vanuatu	433	
<b>Subtotal: New Member States – CHF</b>	<b>12 092</b>	<b>10 280</b>
<b>Subtotal: New Member States – USD</b>	<b>12 824</b>	<b>10 810</b>
<b>TOTAL – CHF</b>	<b>39 400 092</b>	<b>39 398 280</b>
<b>TOTAL – USD</b>	<b>41 693 506</b>	<b>41 428 265</b>

**ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2012  
(ADMINISTRATIVE PROGRAMME) (continued)**

Notes: IOM had 149 Member States at the end of December 2012 (146 at the end of 2011).

Lesotho, the Central African Republic, Timor-Leste, Botswana and Swaziland were admitted as Member States through Resolution Nos. 1193, 1194, 1195, 1196 and 1197, respectively, adopted by the Council on 29 November 2010.

Djibouti, Chad, Ethiopia, Maldives, Guyana, Nauru, the Comoros, Antigua and Barbuda, the Holy See, the Federated States of Micronesia, South Sudan, Mozambique, Seychelles and Vanuatu were admitted as Members by Resolutions Nos. 1207, 1208, 1209, 1210, 1211, 1212, 1213, 1214, 1215, 1216, 1217, 1218, 1219 and 1220, respectively, adopted by the Council on 5 December 2011.

Saint Vincent and the Grenadines, Myanmar and Papua New Guinea were admitted as Members by Resolution Nos. 1233, 1234 and 1235, respectively, the first two adopted by the Council on 27 November 2012 and the third on 30 November 2012.

The assessment rate and contribution for South Sudan have been incorporated following the adoption by the United Nations General Assembly of the assessment rate for the country.

OUTSTANDING ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2012  
(ADMINISTRATIVE PROGRAMME)

Member States	CHF					
	2011	2010	Previous years	Total	2012	Grand total
Angola					4 254	4 254
Belize					433	433
Bolivia (Plurinational State of) <sup>1</sup>			210 370	210 370	2 993	213 363
Brazil*	687 833	368 227	2 569 076	3 625 136	687 675	4 312 811
Burundi*	433	433	10 317	11 183	433	11 616
Cameroon					514	514
Comoros					433	433
Cape Verde*	433	433	7 604	8 470	433	8 903
Central African Republic	433			433	433	866
Chad					867	867
Chile					69 486	69 486
Congo					1 300	1 300
Côte d'Ivoire	1 551			1 551	4 254	5 805
Democratic Republic of the Congo*	1 300	1 260	9 504	12 064	1 300	13 364
Djibouti					433	433
Dominican Republic <sup>1</sup>			448 387	448 387	17 922	466 309
Ecuador					102	102
El Salvador					1 175	1 175
Ethiopia					3 427	3 427
Gabon*	5 987	3 347	36 136	45 470	5 987	51 457
Gambia*	433	433	101 092	101 958	433	102 391
Georgia <sup>1</sup>			13 423	13 423		13 423
Ghana					2 560	2 560
Greece	250 617			250 617	294 937	545 554
Guatemala	36			36	11 935	11 971
Guinea*	867	433	119 725	121 025	867	121 892
Guinea-Bissau*	433	433	144 090	144 956	433	145 389
Honduras					65	65
Iran (Islamic Republic of)	99 494	16 347		115 841	99 455	215 296
Jordan					5 987	5 987
Kenya	333			333	5 120	5 453
Kyrgyzstan <sup>1</sup>			17 274	17 274		17 274
Lesotho					433	433
Liberia* <sup>2</sup>	433	433	219 341	220 207	433	220 640
Libya					9 323	9 323
Madagascar	1 300	566		1 866	1 300	3 166
Mali	159			159	1 300	1 459
Malta					7 247	7 247
Mauritania	334			334	433	767
Mauritius					4 687	4 687
Micronesia (Federated States of)					433	433
Montenegro	1 694			1 694	1 694	3 388
Mozambique					1 300	1 300
Nauru					433	433
Nepal	2 560			2 560	2 560	5 120
Niger*	867	433	57 329	58 629	867	59 496
Nigeria	2 054			2 054	33 283	35 337
Panama					355	355
Peru	25 749			25 749	38 403	64 152
Rwanda	433			433	433	866
Senegal*	2 560	1 693	21 659	25 912	2 560	28 472
Seychelles					867	867
Sierra Leone*	433	433	102 388	103 254	433	103 687
Somalia*	433	433	5 749	6 615	433	7 048

OUTSTANDING ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2012  
(ADMINISTRATIVE PROGRAMME) (continued)

Member States	CHF					
	2011	2010	Previous years	Total	2012	Grand total
South Africa	120 143			120 143	164 327	284 470
South Sudan					1 300	1 300
Spain					1 356 089	1 356 089
Sudan* <sup>2</sup>	4 254	4 213	20 791	29 258	4 254	33 512
Timor-Leste	433			433	433	866
Uganda <sup>1</sup>			159 547	159 547		159 547
Uruguay	8 833			8 833	11 541	20 374
Venezuela (Bolivarian Republic of)	125 471			125 471	134 037	259 508
Yemen					987	987
Zambia <sup>1</sup>			88 707	88 707		88 707
<b>Total CHF</b>	<b>1 348 326</b>	<b>399 550</b>	<b>4 362 509</b>	<b>6 110 385</b>	<b>3 007 824</b>	<b>9 118 209</b>
<b>Total USD (at 0.911)</b>	<b>1 480 050</b>	<b>438 584</b>	<b>4 788 704</b>	<b>6 707 338</b>	<b>3 301 673</b>	<b>10 009011</b>

\* Member State subject to Article 4 of the Constitution (total: 14).

<sup>1</sup> Member State having agreed to a payment plan and meeting their agreed obligations (total: 6).

<sup>2</sup> Member State having agreed to a payment plan but not meeting the agreed obligations (total: 2).

## 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 6,110,385 (USD 6,707,338) has been made for outstanding assessed contributions for 2011 and prior years.

	CHF	USD
<b>Provision at 1 January 2011 (A)</b>	<b>5 160 236</b>	<b>5 426 116</b>
Outstanding assessed contributions from 2010 at 1 January 2011 (B)	1 119 747	1 177 442
Payments received in 2011 on outstanding assessed contributions from 2010 and prior years (C)	(928 462)	(975 024)
<b>Increase in provision due to non-payment by Member States (B – C)</b>	<b>191 285</b>	<b>202 418</b>
Foreign exchange rate fluctuation during the year (D)		34 451
<b>Provision at 31 December 2011 (A + B – C + D)</b>	<b>5 351 521</b>	<b>5 662 985</b>
	CHF	USD
<b>Provision at 1 January 2012 (E)</b>	<b>5 351 521</b>	<b>5 662 985</b>
Outstanding assessed contributions from 2011 at 1 January 2012 (F)	2 443 850	2 588 213
Payments received in 2012 on outstanding assessed contributions from 2011 and prior years (G)	(1 684 986)	(1 768 705)
<b>Increase in provision due to non-payment by Member States (F – G)</b>	<b>758 864</b>	<b>819 508</b>
Foreign exchange rate fluctuation during the year (H)		224 846
<b>Provision at 31 December 2012 (E + F – G + H)</b>	<b>6 110 385</b>	<b>6 707 338</b>

STATEMENT OF FINANCIAL PERFORMANCE BY SERVICE  
FOR THE PERIOD ENDED 31 DECEMBER 2012  
(in US dollars)

Statement of financial performance by service  
for the period ended 31 December 2012 (in US dollars)

	Migration and Development	Migration Health	Migration Policy and Research	Reparation Programmes	Facilitating Migration	Movement, Emergency and Post-crisis Migration Management	Regulating Migration	General Programme Support/ Services	Administrative programme	Total
<b>REVENUE</b>										
<b>Earmarked contributions</b>										
Brought forward from previous year								6 668 249	41 693 506	6 668 249 41 693 506
Assessed contributions	61 219 768	68 605 547	3 106 599	8 784 322	28 070 788	671 268 694	270 557 618	9 496 446		1 121 109 782
Voluntary contributions – earmarked	(2 270 523)	17 235 272	3 396 807	(239)	24 125 191	13 121 905	(2 373 004)	(6 056 403)		47 179 006
Receipts from refugees, migrants, etc.		2 324 071			16	7 310 258	596	335 259		9 970 200
In-kind contributions		377 663	256 155	25 866	113 244	(1 068 527)	2 806 167	523 885		
Transfers between projects	(3 034 453)									
<b>Subtotal: Earmarked</b>	<b>55 914 792</b>	<b>88 542 553</b>	<b>6 759 561</b>	<b>8 809 949</b>	<b>52 309 239</b>	<b>690 632 330</b>	<b>270 991 377</b>	<b>10 967 436</b>	<b>41 693 506</b>	<b>1 226 620 743</b>
<b>Unearmarked contributions</b>										
Interest and other unearmarked – net								5 137 443		5 137 443
Voluntary contributions – unearmarked								4 093 922		4 093 922
<b>Subtotal: Unearmarked</b>								<b>9 231 365</b>		<b>9 231 365</b>
<b>TOTAL REVENUE</b>	<b>55 914 792</b>	<b>88 542 553</b>	<b>6 759 561</b>	<b>8 809 949</b>	<b>52 309 239</b>	<b>690 632 330</b>	<b>270 991 377</b>	<b>20 198 801</b>	<b>41 693 506</b>	<b>1 235 852 108</b>
<b>EXPENSES</b>										
Transport assistance	2 738 481	5 441 226	452 166	398 583	19 147 766	161 027 671	35 291 490	1 016 340		225 513 723
Medical assistance	62 832	12 368 998	42	27 797	482 991	7 153 753	1 278 435	295 069		21 669 917
Direct assistance to beneficiaries	17 371 864	1 585 824	40 308	79 370	1 621 847	73 875 671	46 711 939	(1 120 143)		140 166 680
Implementing partner transfers	3 490 530	2 265 793	399 628	1 915 009	1 647 917	54 047 931	6 260 319	588 532		70 615 659
Contractual services	19 402 503	12 101 586	1 947 911	3 427 653	10 696 570	161 940 664	82 815 136	10 934 503	1 633 757	304 900 283
Staff salaries and benefits	6 351 486	36 441 789	2 777 014	1 693 367	10 931 430	121 027 783	56 851 591	40 252 749	35 029 561	311 356 770
Travel and subsistence	747 871	2 915 965	331 137	73 461	1 107 817	12 319 425	5 407 109	2 652 615	1 618 641	27 174 041
Supplies and consumables	2 910 514	9 158 212	471 506	773 461	4 147 669	63 409 020	25 103 183	6 127 220	3 732 245	115 833 030
Depreciation and amortization	61 565	897 159	1 828	18 237	107 470	3 865 020	611 386	4 635 776	205 639	10 404 080
Impairment losses								2 307		2 307
Doubtful receivables									819 508	819 508
Other expenses	262 227	195 418	73 383	(299 854)	702 099	(3 120 574)	1 933 691	2 281 926	159 549	2 187 865
Transfers between projects	2 362 303	4 987 664	255 715	649 942	1 699 705	32 803 474	8 574 913	(51 333 716)		
<b>TOTAL EXPENSES</b>	<b>55 762 176</b>	<b>88 359 634</b>	<b>6 750 638</b>	<b>8 757 026</b>	<b>52 293 281</b>	<b>688 349 838</b>	<b>270 839 192</b>	<b>16 333 178</b>	<b>43 198 900</b>	<b>1 230 643 863</b>

For segments by region, see Note 26: Segment reporting.

## SOURCES AND APPLICATION OF OPERATIONAL SUPPORT INCOME FOR THE PERIOD ENDED 31 DECEMBER 2012

### I. GENERAL

		USD		
		2012 revised budget	Actual	Variance
Brought forward from 2011 Operational Support Income	(a)			
Brought forward from 2011 Operational Support Income (staff security)	(b)		6 668 249	
<b>2012 SOURCES</b>				
<b>Project-related overhead</b>				
General overhead	(c)	31 670 000	38 854 110	(7 184 110)
Overhead to cover staff security	(d)	7 558 000	9 312 844	(1 754 844)
<b>Total project-related overhead</b>		<b>39 228 000</b>	<b>48 166 954</b>	<b>(8 938 954)</b>
<b>Miscellaneous income</b>				
Unearmarked contributions		2 171 000	4 093 922	(1 922 922)
Interest income and other		5 310 000	5 137 443	172 557
<b>Total miscellaneous income</b>		<b>7 481 000</b>	<b>9 231 365</b>	<b>(1 750 365)</b>
<b>TOTAL</b>		<b>46 709 000</b>	<b>57 398 319</b>	<b>(10 689 319)</b>
<b>2012 APPLICATION</b>				
<b>Application of project-related overhead</b>				
Staff and services at Headquarters		7 743 000	6 826 652	916 348
Staff and services for Regional Offices		11 350 000	11 593 938	(243 938)
Staff and services for Manila Administrative Centre		4 223 000	4 564 185	(341 185)
Staff and services for Panama Administrative Centre		720 000	828 278	(108 278)
Staff and services for Special Liaison Offices		619 000	645 122	(26 122)
Staff and services in Country Offices		1 195 000	1 615 903	(420 903)
African Capacity Building Centre		399 000	414 019	(15 019)
Global activity/support		2 497 000	2 564 379	(67 379)
PRISM		2 000 000	2 112 096	(112 096)
Unbudgeted activities and structures		924 000	3 752 720	(2 828 720)
<b>Application of project-related overhead excluding staff security</b>		<b>31 670 000</b>	<b>34 917 292</b>	<b>(3 247 292)</b>
Staff security	(g)	7 558 000	9 987 679	(2 429 679)
<b>Application of project-related overhead</b>		<b>39 228 000</b>	<b>44 904 971</b>	<b>(5 676 971)</b>
<b>Application of miscellaneous income</b>				
Staff and services in Country Offices		1 198 000	1 313 961	(115 961)
IOM Development Fund - Line 1		1 400 000	1 400 000	
IOM Development Fund - Line 2		4 663 000	7 021 369	(2 358 369)
Global activity/support		220 000	222 523	(2 523)
<b>Application of miscellaneous income</b>		<b>7 481 000</b>	<b>9 957 853</b>	<b>(2 476 853)</b>
<b>TOTAL</b>		<b>46 709 000</b>	<b>54 862 824</b>	<b>(8 153 824)</b>

	On modified accruals (budgetary) basis	On full accruals (IPSAS) basis
<b>BALANCES CARRIED FORWARD TO 2013</b>		
Operational Support Income (a + c + e - f - h) <sup>1,2</sup>	3 210 329	3 705 159
Staff security (b + d - g) <sup>3</sup>	5 993 415	6 326 730
<b>Total carried forward</b>	<b>9 203 744</b>	<b>10 031 889</b>

<sup>1</sup> The Operational Support Income reserve now stands at USD 14,308,600 (2011: USD 10,603,441).

<sup>2</sup> The net accrual adjustment to full accruals (IPSAS) basis is USD 494,830 for the Operational Support Income reserve.

<sup>3</sup> The net accrual adjustment to full accruals (IPSAS) basis is USD 333,315 for staff security.

II. STAFF SECURITY MECHANISM

Following Executive Committee Resolution No. 134 of 3 July 2012, the Director General will maintain a mechanism to transparently monitor income generated from 1 per cent out of the 5 per cent overhead on total costs for all (non-resettlement and non-return) project activities, and 2.5 per cent out of the 12 per cent overhead on staff and office costs for resettlement and return programmes. These funds are for payment of the cost of IOM's participation in the United Nations Department of Safety and Security (UNDSS) and, within the limits of available resources, the cost of minimum operating security standards (MOSS) compliance requirements, evacuations and other staff security costs.

Statement for the staff security mechanism for the year ended 31 December 2012

	USD	
	2012	2011
<b>Opening balance brought forward at the beginning of the year</b>	<b>6 668 249</b>	<b>6 009 146</b>
<b>Income</b>		
Project-related overhead income (2.5% and 1%)	9 312 844	9 816 621
<b>Total contributions to the mechanism</b>	<b>15 981 093</b>	<b>15 825 767</b>
<b>Expenditure</b>		
UNDSS fees		
Malicious acts insurance	353 270	199 682
Field-related costs	5 501 964	5 886 620
Total UNDSS fee	5 855 234	6 086 302
MOSS requirements and other staff security costs	3 799 129	3 071 216
<b>Total expenditure</b>	<b>9 654 363</b>	<b>9 157 518</b>
<b>Closing balance carried forward at the end of the year (on full accruals (IPSAS) basis)</b>	<b>6 326 730</b>	<b>6 668 249</b>



**III. IOM DEVELOPMENT FUND**

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

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

On the basis of the Operational Support Income generated in 2012 of USD 48.1 million (2011: USD 48.0 million), an additional USD 7.0 million (2011: USD 6.8 million) were allocated to Line 2 of the IOM Development Fund for use in 2013. 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 2013 to USD 8.4 million.

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

		2012 USD
<b>Line 1</b>		<b>1 400 000</b>
<b>Line 2</b>		
Actual 2012 Operational Support Income	48 085 474	
Operational Support Income base	20 000 000	
Difference	28 085 474	
Allocation to Line 2 (25% of USD 28 085 474) for application in 2013	7 021 369	<b>7 021 369</b>
<b>Total Operational Support Income allocation from 2012</b>		<b>8 421 369</b>

**EXPENDITURE BY LOCATION FOR THE PERIOD ENDED 31 DECEMBER 2012**  
(in US dollars)

	USD		
	Operational programmes	Administrative programme	Total
<b>ASIA AND THE PACIFIC</b>			
Afghanistan	44 231 373		44 231 373
Australia	5 717 775		5 717 775
Bangladesh	17 230 730		17 230 730
Cambodia	1 867 653		1 867 653
China	1 634 238		1 634 238
China, Hong Kong Special Administrative Region	385 985		385 985
India	942 161		942 161
Indonesia	31 114 046		31 114 046
Iran (Islamic Republic of)	1 537 324		1 537 324
Japan	5 998 283		5 998 283
Lao People's Democratic Republic	564 358		564 358
Malaysia	13 574 752		13 574 752
Marshall Islands	123 842		123 842
Micronesia (Federated States of)	1 169 368		1 169 368
Mongolia	126 609		126 609
Myanmar	7 750 699		7 750 699
Nauru	102 717		102 717
Nepal	32 244 911		32 244 911
Pakistan	46 664 324		46 664 324
Papua New Guinea	1 242 563		1 242 563
Philippines – Administrative Centre	16 314 034	1 336 447	17 650 481
Republic of Korea	351 319		351 319
Solomon Islands	107 906		107 906
Sri Lanka	7 303 040		7 303 040
Thailand – Regional Office	28 958 304	1 114 349	30 072 653
Timor-Leste	1 717 549		1 717 549
Vanuatu	194 669		194 669
Viet Nam	5 336 795		5 336 795
<b>TOTAL ASIA AND THE PACIFIC</b>	<b>274 507 325</b>	<b>2 450 796</b>	<b>276 958 121</b>
<b>CENTRAL AND WEST AFRICA</b>			
Burkina Faso	756 302		756 302
Cameroon	291 420		291 420
Cape Verde	56 216		56 216
Chad	7 757 437		7 757 437
Congo	215 716		215 716
Côte d'Ivoire	4 009 479		4 009 479
Gambia	51 289		51 289
Ghana	7 766 137		7 766 137
Guinea	1 255 221		1 255 221
Guinea-Bissau	4 245		4 245
Liberia	588 982		588 982
Mali	853 227		853 227
Mauritania	951 520		951 520
Niger	3 029 144		3 029 144
Nigeria	4 005 996		4 005 996
Senegal – Regional Office	2 154 047	739 179	2 893 226
Sierra Leone	1 332 451		1 332 451
<b>TOTAL CENTRAL AND WEST AFRICA</b>	<b>35 078 831</b>	<b>739 179</b>	<b>35 818 010</b>

EXPENDITURE BY LOCATION FOR THE PERIOD ENDED 31 DECEMBER 2012  
(in US dollars) (continued)

	USD		
	Operational programmes	Administrative programme	Total
<b>SOUTHERN AND EAST AFRICA</b>			
Angola	3 875 452		3 875 452
Democratic Republic of the Congo	9 584 926		9 584 926
Djibouti	1 732 303		1 732 303
Ethiopia	14 877 756		14 877 756
Kenya	29 678 932		29 678 932
Mauritius	647 601		647 601
Mozambique	1 429 243		1 429 243
Namibia	386 280		386 280
Rwanda	1 477 031		1 477 031
Somalia	25 630 888		25 630 888
South Africa – Regional Office	9 588 312	783 220	10 371 533
South Sudan	52 052 455		52 052 455
Uganda	6 373 512		6 373 512
United Republic of Tanzania	5 375 545		5 375 545
Zambia	3 241 247		3 241 247
Zimbabwe	10 204 629		10 204 629
<b>TOTAL SOUTHERN AND EAST AFRICA</b>	<b>176 156 114</b>	<b>783 220</b>	<b>176 939 334</b>
<b>MIDDLE EAST AND NORTH AFRICA</b>			
Algeria	14 700		14 700
Egypt – Regional Office	7 858 178	604 412	8 462 591
Iraq	25 668 137		25 668 137
Jordan	27 593 733		27 593 733
Kuwait	465 053		465 053
Lebanon	4 203 827		4 203 827
Libya	9 523 295		9 523 295
Morocco	2 815 878		2 815 878
Saudi Arabia	407 715		407 715
Sudan	26 958 890		26 958 890
Syrian Arab Republic	13 253 502		13 253 502
Tunisia	4 660 258		4 660 258
Yemen	23 982 148		23 982 148
<b>TOTAL MIDDLE EAST AND NORTH AFRICA</b>	<b>147 405 314</b>	<b>604 412</b>	<b>148 009 727</b>
<b>SOUTH AMERICA</b>			
Argentina – Regional Office	37 416 954	610 805	38 027 759
Bolivia (Plurinational State of)	1 470 324		1 470 324
Chile	4 602 046		4 602 046
Colombia	133 902 060		133 902 060
Ecuador	6 656 027		6 656 027
Paraguay	163 325		163 325
Peru	66 435 551		66 435 551
Uruguay	660 485		660 485
Venezuela (Bolivarian Republic of)	814 930		814 930
<b>TOTAL SOUTH AMERICA</b>	<b>252 121 702</b>	<b>610 805</b>	<b>252 732 507</b>

**EXPENDITURE BY LOCATION FOR THE PERIOD ENDED 31 DECEMBER 2012**  
(in US dollars) (continued)

	USD		
	Operational programmes	Administrative programme	Total
<b>CENTRAL AND NORTH AMERICA AND THE CARIBBEAN</b>			
Canada	2 602 820		2 602 820
Costa Rica – Regional Office	5 952 980	769 291	6 722 271
Dominican Republic	1 658 559		1 658 559
El Salvador	942 820		942 820
Guatemala	3 156 821		3 156 821
Guyana	352 158		352 158
Haiti	49 930 203		49 930 203
Honduras	3 722 355		3 722 355
Jamaica	208 397		208 397
Mexico	1 937 918		1 937 918
Nicaragua	568 729		568 729
Panama – Administrative Centre	2 567 751	287 011	2 854 762
Trinidad and Tobago	273 608		273 608
USA Orange County	708 246		708 246
USA Chicago	3 937 875		3 937 875
USA JFK Airport	9 155 279		9 155 279
USA Los Angeles	3 535 941		3 535 941
USA Miami	2 626 964		2 626 964
USA New York	3 793 403	211 580	4 004 983
USA Newark	2 991 171		2 991 171
USA Washington, D.C.	2 505 118	96 340	2 601 459
<b>TOTAL CENTRAL AND NORTH AMERICA AND THE CARIBBEAN</b>	<b>103 129 116</b>	<b>1 364 223</b>	<b>104 493 339</b>
<b>EUROPEAN ECONOMIC AREA</b>			
Belgium – Regional Office	21 514 389	1 114 021	22 628 410
Bulgaria	401 833		401 833
Czech Republic	457 983		457 983
Denmark	14 571		14 571
Estonia	511 614		511 614
Finland	5 161 683		5 161 683
France	983 943		983 943
Germany	6 907 169		6 907 169
Greece	9 470 050		9 470 050
Hungary	1 074 233		1 074 233
Ireland	1 787 436		1 787 436
Italy	6 911 389		6 911 389
Latvia	210 714		210 714
Lithuania	578 163		578 163
Malta	963 875		963 875
Netherlands	16 302 356		16 302 356
Norway	10 392 085		10 392 085
Poland	2 407 337		2 407 337
Portugal	1 391 431		1 391 431
Romania	1 684 804		1 684 804
Slovakia	1 750 169		1 750 169
Slovenia	55 051		55 051
Spain	1 875 452		1 875 452
Switzerland	6 991 810		6 991 810
United Kingdom	3 599 216		3 599 216
<b>TOTAL EUROPEAN ECONOMIC AREA</b>	<b>103 398 756</b>	<b>1 114 021</b>	<b>104 512 777</b>

EXPENDITURE BY LOCATION FOR THE PERIOD ENDED 31 DECEMBER 2012  
(in US dollars) (continued)

	USD		
	Operational programmes	Administrative programme	Total
<b>EASTERN AND SOUTH-EASTERN EUROPE AND CENTRAL ASIA</b>			
Albania	898 387		898 387
Armenia	600 849		600 849
Austria – Regional Office	5 435 964	796 566	6 232 530
Azerbaijan	1 107 237		1 107 237
Belarus	2 031 533		2 031 533
Bosnia and Herzegovina	4 251 465		4 251 465
Croatia	66 878		66 878
Georgia	4 017 271		4 017 271
Kazakhstan	2 759 453		2 759 453
Kyrgyzstan	3 048 087		3 048 087
Montenegro	286 711		286 711
Republic of Moldova	4 406 738		4 406 738
Russian Federation	9 016 520		9 016 520
Serbia	2 581 275		2 581 275
UNSC resolution 1244-administrative Kosovo	6 972 271		6 972 271
Tajikistan	2 248 192		2 248 192
The former Yugoslav Republic of Macedonia	233 581		233 581
Turkey	8 558 523		8 558 523
Turkmenistan	657 877		657 877
Ukraine	8 297 239		8 297 239
Uzbekistan	571 220		571 220
<b>TOTAL EASTERN AND SOUTH-EASTERN EUROPE AND CENTRAL ASIA</b>	<b>68 047 270</b>	<b>796 566</b>	<b>68 843 836</b>
<b>TOTAL FIELD LOCATIONS</b>	<b>1 159 844 429</b>	<b>8 463 222</b>	<b>1 168 307 651</b>
<b>TOTAL GENEVA HEADQUARTERS</b>	<b>37 594 963</b>	<b>33 967 313</b>	<b>71 562 276</b>
<b>GRAND TOTAL ON IOM BUDGETARY BASIS</b>	<b>1 197 439 392</b>	<b>42 430 535</b>	<b>1 239 869 927</b>
Net accrual adjustment	(9 994 429)	768 365	(9 226 064)
<b>GRAND TOTAL ON IPSAS BASIS</b>	<b>1 187 444 963</b>	<b>43 198 900</b>	<b>1 230 643 863</b>

The regional split given above is consistent with the Programme and Budget for 2012.

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 or 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 2012, there were 69,886 movements (2011: 52,087) under the Refugee Loan Fund.

Fund statement for the year ended 31 December 2012

	USD	
	2012	2011
<b>Opening balance at the beginning of the year</b>		
Balance of funds from the United States Government	11 408 260	17 872 471
Balance of funds from the IOM Refugee Loan Fund	311 553	311 553
<b>Opening balance at the beginning of the year</b>	<b>11 719 813</b>	<b>18 184 024</b>
<b>Contributions to the Fund</b>		
Contributions from the United States Government	137 861 289	104 688 043
Contributions from self-payers in the Russian Federation and Ukraine	11 912	26 727
Promissory note repayments	41 759 415	42 808 223
Interest income	3 560	14 630
Miscellaneous income	272 659	53 845
<b>Total contributions to the Fund</b>	<b>179 908 835</b>	<b>147 591 468</b>
<b>Transfers from the Fund to operational projects</b>		
Africa	(54 789 845)	(44 808 459)
Middle East	(33 018 345)	(15 875 677)
Latin America	(2 566 207)	(2 211 213)
North America	(997 438)	(845 093)
Asia and Oceania	(73 841 870)	(75 012 873)
Europe	(16 434 304)	(15 287 734)
<b>Total transfers from the Fund to operational projects</b>	<b>(181 648 009)</b>	<b>(154 041 049)</b>
Interest paid to the United States Government	(3 560)	(14 630)
<b>Closing balance at the end of the year</b>	<b>9 977 079</b>	<b>11 719 813</b>
<b>Closing balance at the end of the year</b>		
Balance of funds from the United States Government	9 665 526	11 408 260
Balance of funds from the IOM Refugee Loan Fund	311 553	311 553
<b>TOTAL</b>	<b>9 977 079</b>	<b>11 719 813</b>

## 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 2012 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 2012 in the analysis below. The recoverable value on previously issued notes was not significantly adjusted.

	USD	
	2012	2011
Estimated recoverable value at the beginning of the year	73 100 000	82 400 000
Estimated recoverable value of new notes issued during the year	40 461 050	33 190 099
Adjustment of previously estimated recoverable value	98 365	318 124
Cash collections during the year	(41 759 415)	(42 808 223)
<b>Estimated recoverable value at the end of the year*</b>	<b>71 900 000</b>	<b>73 100 000</b>

\* 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 per cent as of 2012. 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 contribution	Unearmarked	Earmarked	
<b>MEMBER STATES</b>				
Afghanistan			9 713	9 713
Argentina			30 196 597	30 196 597
Australia			59 607 962	59 607 962
Austria		16 000	1 913 348	1 929 348
Bangladesh			3 164 124	3 164 124
Belgium		2 077 922	9 659 726	11 737 648
Belize			49 295	49 295
Bulgaria			396 926	396 926
Canada			35 488 021	35 488 021
Chile			373 000	373 000
Colombia			113 381 063	113 381 063
Congo			47 250	47 250
Côte d'Ivoire			291 787	291 787
Czech Republic			1 651 577	1 651 577
Denmark			4 073 977	4 073 977
Estonia			107 397	107 397
Finland			4 805 772	4 805 772
France			1 967 502	1 967 502
Germany			11 362 055	11 362 055
Greece			4 281 701	4 281 701
Haiti			60 816	60 816
Honduras			2 510 173	2 510 173
Hungary			431 423	431 423
India			360 352	360 352
Ireland			1 756 116	1 756 116
Israel			294 000	294 000
Italy	96 278		12 292 489	12 388 767
Jamaica			16 725	16 725
Japan			34 326 800	34 326 800
Jordan			80 113	80 113
Kenya			4 699	4 699
Latvia			147 732	147 732
Libya			2 108 124	2 108 124
Lithuania			449 641	449 641
Luxembourg			590 323	590 323
Malta			489 271	489 271
Mexico			1 698 639	1 698 639
Netherlands			29 376 274	29 376 274
New Zealand			1 061 053	1 061 053
Nicaragua			6 113	6 113
Norway			22 782 429	22 782 429
Panama			6 062	6 062
Paraguay			59 533	59 533
Peru			61 574 287	61 574 287
Philippines			200 000	200 000
Poland			2 932 126	2 932 126
Portugal			1 948 456	1 948 456
Republic of Korea			1 175 781	1 175 781
Romania			889 754	889 754
Slovakia			1 206 327	1 206 327
Slovenia			26 348	26 348
South Africa			223 277	223 277
Spain			2 069 632	2 069 632
Sweden			20 694 162	20 694 162
Switzerland			16 579 940	16 579 940
Thailand			2 253 296	2 253 296
Trinidad and Tobago			14 951	14 951
Turkey			186 335	186 335
United Kingdom of Great Britain and Northern Ireland			43 450 083	43 450 083
United States of America	7 214 090	2 000 000	331 131 813	340 345 903
Yemen			9 308	9 308
<b>Total: Member States</b>	<b>7 310 368</b>	<b>4 093 922</b>	<b>880 303 569</b>	<b>891 707 859</b>
<b>NON-MEMBER STATES, AGENCIES AND OTHERS</b>				
Non-Member States			2 835 930	2 835 930
European Commission			78 705 522	78 705 522
United Nations organizations	1 567 920		106 070 733	107 638 653
Private sector	335 870		4 127 777	4 463 647
Other organizations	756 041		18 697 090	19 453 131
<b>Total: Non-Member States, agencies and others</b>	<b>2 659 831</b>		<b>210 437 052</b>	<b>213 096 884</b>
Promissory note repayments			41 759 414	41 759 414
Net interest and other income		5 137 443		5 137 443
Refugees, migrants, sponsors and others			53 847 255	53 847 255
Year-end net accrual adjustments			(11 390 254)	(11 390 254)
<b>GRAND TOTAL CONTRIBUTIONS</b>	<b>9 970 200</b>	<b>9 231 365</b>	<b>1 174 957 037</b>	<b>1 194 158 602</b>

Note: Contributions from European Union Member States and the European Commission totalled USD 237,675,660.



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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>MEMBER STATES</b>			
<b>AFGHANISTAN</b>			
Technical support for the independent electoral commission – Afghanistan			9,713
<b>Total: Afghanistan – Earmarked</b>			<b>9,713</b>
<b>ARGENTINA</b>			
Administrative and technical assistance to government programmes – Argentina			14,137,810
Technical cooperation to the ministry of science, technology and productive innovation, linking entrepreneurs worldwide and promoting return of experts			6,653,746
Administrative and technical assistance to the national directorate of migration (DNM) programme			3,263,564
Technical cooperation among developing countries			2,320,678
Administrative assistance to Río Negro: Development and implementation of initiatives to support productive modernization			1,537,053
Identification and formulation of international policies to reverse rural to urban migration – Argentina			635,519
Modernization of equipment for immigrant registration procedures – Argentina			548,279
Support for the management of technical affairs of the border directorate – Argentina			240,128
Administrative assistance for implementing Spanish–Argentine governance			235,534
Technical assistance for the efficient management of health expenditures of Río Negro – Argentina			215,336
Assistance to small producers in the province of Río Negro – Argentina			165,968
Assistance for Río Negro to develop and execute programmes for native and migrant labour – Argentina			129,646
Administrative and technical assistance to the interior ministry – Argentina			72,235
Technical cooperation among developing countries (TCADC)			36,236
Technical assistance for the efficient management of health expenditures of Río Negro – Argentina			4,867
<b>Total: Argentina – Earmarked</b>			<b>30,196,597</b>
<b>AUSTRALIA</b>			
Care and voluntary return of irregular migrants – Indonesia			19,867,631
Management and care of intercepted irregular immigrants project – phase II (MCIIP II) – Indonesia			7,770,204
Assisted passage, medical and related services for movements to Australia			4,908,730
Health assessment for Australia-bound migrants (visa class 200 to 204)			2,590,918
Imigrasi – quarantine support project for Indonesia – phase II			2,236,643
Australian cultural orientation (AUSCO global 2) – net of subsequent refund			1,950,368
Strengthening disaster risk reduction capacity and promoting community resilience in West Java			1,878,914
Immigration information and counselling services in Australia			1,865,599
Emergency operations centres for enhanced disaster preparedness and response capacity – Indonesia			1,655,307
Pre-departure medical screening for Australian government-funded cases			1,608,688
Climate adaptation, disaster risk reduction and education – Federated States of Micronesia			1,551,189
Case management, counselling and reintegration planning for Christmas Island in Australia			1,374,784
Voluntary return support and reintegration assistance for Bali process member states			947,000
Post-arrival assistance for vulnerable Afghan returnees from Pakistan			803,213
Partnership in migration management and border control in Papua New Guinea (PMMBC)			727,250
Community liaison team project to promote the Australian government's message to potential irregular migrants – phase II – Indonesia			663,310
Socioeconomic transitions and rehabilitation programme for Sri Lanka (ACRP 3)			574,113
Enabling health protection in northern Sri Lanka to avert irregular migration flows			553,232
Establishment of the regional support office within the Bali process regional cooperation framework – phase I – Thailand			538,537
Reinforcing management of irregular migration in Indonesia			516,529
Immediate assistance for vulnerable undocumented Afghan returnees from Iran			500,000
Reducing vulnerabilities through outreach and access to social and health services – Thailand			470,056
Capacity-building in migration management: integrated capacity-building programme Iraq – phase IV			460,000
CBMM: Integration capacity-building programme in Iraq – phase IV – part II			399,725
Support for the migration service of Timor-Leste			341,462
Reintegration assistance for irregular migrant (asylum-seeker) returnees from Australia			293,904
Bali process (Australian funds)			254,099
Solomon Islands border strengthening programme			231,534
Review, revision and reprinting of manual and field guide to assist smuggling investigations			194,742
Enhancing data collection among member states and international organizations of the Bali process – Thailand			194,154

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>AUSTRALIA (continued)</b>			
Irregular migration: Threat assessment and risk analysis capacity-building workshop in Africa			191,431
Vanuatu border capability improvement programme (BCIP) – Australia			166,679
Imigrasi information technology in-house consultancy project (IITICP) for Indonesia			163,683
Bali ministerial conference on people smuggling, trafficking and related transnational crime – net of subsequent refund			163,406
Immediate post-arrival assistance for vulnerable undocumented returnees from Iran			150,003
Community liaison to promote Australian government messaging to potential irregular immigrants – Indonesia			121,328
Capacity-building in migration management in Afghanistan: advisory support to ministry of refugees – phase II			106,972
Papua New Guinea border management system project and related initiatives			100,696
Campaign against illegal recruitment, human trafficking and irregular migration in Maguindanao, Philippines			97,371
Support for migrant-processing facilities in Nauru – Australia			78,451
Maldives migration management assessment			62,792
World migration report 2013 – Australian-funded			60,000
International dialogue on migration 2012: managing migration in crisis situations			49,975
Border protection development project – Latin America (Peru)			46,769
Funds received in 2012 – to be allocated			44,727
Timor-Leste project development and support activities			41,966
Roof and floor construction project at Suan Plu immigration processing facility – Thailand			32,288
Enhancing border management to improve security and facilitate legitimate travel			31,157
Training on enhancing border management to improve counter-terrorism response in Kenya – net of subsequent refund			27,307
Document verification services for the departments of immigration and citizenship in West Africa			6,699
Assistance for irregular migrants in Timor-Leste			2,775
Document verification services for the departments of immigration and citizenship in East Africa (Kenya)			1,452
Enhancement of response capacity to reduce vulnerability and displacement of population – Indonesia – refund			(3,216)
Processing of Australia-bound irregular migrants – refund			(28,471)
Disaster risk reduction in Timor-Leste – phase II (DRMP 2) – refund			(30,111)
<b>Total: Australia – Earmarked</b>			<b>59,607,962</b>
<b>AUSTRIA</b>			
Unearmarked income		16,000	
Austrian voluntary contribution			433,000
Assisted voluntary return and reintegration of returnees to the Russian Federation (Chechen Republic)			252,777
Voluntary repatriation from Austria – net of subsequent refund			245,890
Voluntary return and reintegration assistance for Nigerian nationals			175,711
IOM Dollo Ado refugee shelter project – Ethiopia			166,003
Provision of transitional shelters in Kenya			155,280
Assistance for the return and reintegration of returnees to the Russian Federation			138,155
Return and reintegration assistance for voluntary returnees to Nigeria – phase II			115,887
Assistance for the voluntary return and reintegration of returnees to Georgia			106,589
Cultural orientation training for unaccompanied minor refugees in Austria			85,845
Austria, Belgium, France, the Netherlands and Switzerland towards job placement for Iraqi returnees			12,987
Regional initiative against trafficking in human beings, Austria			11,029
Plural + Austria			9,740
Migration for development in the western Balkans (MIDWEB)			1,948
Enhancement of effective implementation of counter-trafficking policies and cooperation in Austria			1,338
Processing of requests for country-specific info on health care for Austrian ministry of interior			1,168
<b>Total: Austria – Unearmarked and earmarked</b>		<b>16,000</b>	<b>1,913,348</b>
<b>BANGLADESH</b>			
The repatriation and reintegration of Bangladeshi returnees from Libya			3,164,124
<b>Total: Bangladesh – Earmarked</b>			<b>3,164,124</b>
<b>BELGIUM</b>			
Unearmarked income		2,077,922	
Return assistance from Belgium (REAB 2011)			5,403,045

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>BELGIUM (continued)</b>			
Assisted voluntary return and reintegration from Belgium-plus (AVRR B-plus)			920,371
Reintegration assistance from Belgium (direct assistance costs)			747,439
Pilot project for the mobilization of Moroccans residing in Belgium for the development of Morocco			745,342
Strengthening capacities for migration management in the Democratic Republic of the Congo border crossings of Zongo and Kamako			536,193
Return assistance from Belgium (REAB 2011) - net of subsequent refund			416,796
Funds received in 2012 - to be allocated			341,003
Joint programme of UNHCR, UNODC and IOM to combat human trafficking in Serbia			224,004
Staff and office expenses - Brussels			182,275
Promoting responsible migration decisions among youth through outreach and education - UNSC resolution 1244-administered Kosovo			144,168
Promoting migration decisions among ethnic minorities through outreach and education - UNSC resolution 1244-administered Kosovo			94,177
External evaluation of MIDA - phase IV - Belgium			93,825
Joint programme of UNHCR, UNODC and IOM to combat human trafficking in Serbia			90,911
Reintegration assistance from Belgium (REAB 2011)			63,090
Support for Georgian authorities to implement the EU readmission agreement			30,704
A comprehensive assisted voluntary return and reintegration approach to targeted countries - Belgium			10,963
Assistance for internally displaced persons: preventing trafficking in persons in Medellin, Colombia - refund			(3,869)
Cooperation on services for refugee resettlement - Brussels - refund			(9,263)
Capacity-building for stakeholders in assisted voluntary return and reintegration - Belgium - refund			(12,998)
Exchange of information and practices in six EU member states on assisted voluntary return and reintegration of persons with mental and physical disabilities			(15,741)
Associate expert - Lanneau, Dakar - refund			(19,028)
Associate expert - Rabat - refund			(20,430)
Strengthening the capacity of migration management in the Democratic Republic of the Congo - refund			(55,452)
Enhanced assisted voluntary return and reintegration support from Belgium - refund			(87,963)
Post-conflict psychosocial assistance and infrastructure rehabilitation in Lebanon - refund			(159,836)
<b>Total: Belgium - Unearmarked and earmarked</b>		<b>2,077,922</b>	<b>9,659,726</b>
<b>BELIZE</b>			
Establishment of the technical support unit of the regional conference on migration			42,923
Return of highly vulnerable migrants to Central America and Mexico (RCM)			6,372
<b>Total: Belize - Earmarked</b>			<b>49,295</b>
<b>BULGARIA</b>			
Assisted voluntary return and reintegration of third-country nationals illegally residing in Bulgaria			113,175
Assisted voluntary return and reintegration of persons in their countries of origin - Bulgaria			69,910
Assisted voluntary return of third-country nationals - Bulgaria			69,438
Network of information centres for immigrants in the cities of Sofia, Plovdiv, Kurdjali and Burgas			52,966
Network of information centres for immigrants in Bulgaria			52,962
Assisted voluntary return of third-country nationals illegally staying in Bulgaria			32,467
Assisted voluntary return of third-country national asylum-seekers in Bulgaria			16,339
Assisted voluntary return of third-country nationals - Bulgaria - net of subsequent refund			(10,332)
<b>Total: Bulgaria - Earmarked</b>			<b>396,926</b>
<b>CANADA</b>			
Canadian resettlement programme			11,055,243
Assisted voluntary return and reintegration of potential migrants from West Africa to their country of origin			4,987,646
Reconstruction of police commissariats for the endangered population of earthquake-affected areas - Haiti			3,068,748
Assisted voluntary return and reintegration pilot programme - Canada			2,692,427
Assistance for Afghan immigration processing and settlement in Canada			2,123,417
Emergency humanitarian assistance for returnees and refugees, in the upper Nile state, South Sudan			1,529,052
Canadian orientation abroad			1,497,002
Emergency response and durable solutions to provide assistance to mobile and vulnerable populations, Zimbabwe			1,019,368
Front-line officer awareness training on people smuggling for Indonesia (FLOAT)			758,576

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>CANADA (continued)</b>			
Construction activities in Croix des Bouquets, Port-au-Prince			584,073
Support for the land restitution policy for internally displaced persons in Colombia			536,970
Emergency preparedness and response and disaster risk reduction in extremely vulnerable areas – Haiti			500,000
Reintegration of migrants and victims of human trafficking in El Salvador			494,237
Emergency shelter support and non-food items for the cities of Cagayan de Oro and Iligan, Philippines			375,622
Haitian national police perimeter wall construction to reduce risk of displacement due to earthquake damage – Haiti			366,240
Capacity-building for immigration and law enforcement agencies of Malaysia to combat migrant smuggling			350,504
Strengthening border management and intelligence capacity of Thai government officials			348,259
Capacity-building in migration management (CBMM) – phase II			323,999
Addressing health and psychosocial barriers to return and relocation for internally displaced persons – Haiti			300,000
Improved livelihood opportunities for vulnerable returnees – Haiti			291,262
Canadian immigration medical examination and pre-departure screening of Bhutanese in Nepal (CIMEP)			262,745
Police commissariat containers for use by the Haitian national police			241,777
Construction of a slipway and workshop at the Killick coast guard facility in Haiti			204,549
Advising and assisting front-line officers in immigration, border and identity management through the document examination support centre – Thailand			178,683
Addressing displacement through reparations and restitution – Colombia			169,903
Transitional shelter support for internally displaced persons in Léogâne, Haiti			150,000
Strengthening national capacity to respond to migrant smuggling in Cambodia			149,195
Enhanced capacity to combat people smuggling in Viet Nam			120,250
The modernization of a legal counter-trafficking framework to strengthen enforcement in El Salvador			115,346
Enhancing the capacity of the Lao People's Democratic Republic government to combat smuggling of migrants in/through its country			110,312
Strengthening immigration management systems to combat terrorism and irregular migration – Bangladesh			102,005
Establishment of the technical support unit of the regional conference on migration			83,500
Roll-out of the eMedical system for Canadian immigration medical examinations – Switzerland			79,268
Pre-consular support services for Alberta province – Canada (CSSA)			77,117
Pre-departure malaria treatment protocol			70,755
Conducting and transmitting resettlement needs surveys for Bhutanese refugees in Nepal			29,344
Document verification services in China for the Manitoba province of Canada			24,232
Sri Lankan integrated inquiry management system			20,000
Administrative and logistical support services in Kyiv			19,423
Border control and migration needs assessment mission in Nepal			15,690
Return of highly vulnerable migrants to Central America and Mexico (RCM)			15,000
Enhancement of anti-terrorism procedures and prevention of irregular migration in Sri Lanka			11,066
2011 Pakistan monsoon rains and flood appeal – emergency shelter and non-food items in Sindh, Pakistan			10,501
Rehabilitation of the Lukusa training centre – Democratic Republic of the Congo			7,111
Administrative and logistical services for Quebec immigration campaign in the Republic of Moldova			6,924
Preventing corruption by building capacities of prosecutors to tackle trafficking and migrant smuggling – Peru			6,861
Fostering school enrolment and studies validation for migrant children in Tapachula, Chiapas – Mexico			5,202
Overcoming land tenure and barriers to reconstruction and return – American Red Cross – Haiti			3,717
Dialogue on solutions to the Palestinian refugee problem (DSPR)			3,010
Quebec promotion and recruitment campaign in the Russian Federation (QPRC)			1,745
Mining trade centres in the Democratic Republic of the Congo – refund			(458)
Enhancing the capacity of national authorities to detect false travel documents in Central America and Mexico			(496)
Pilot biometrics project in Torkham, Afghanistan, phase II – refund			(8,900)
<b>Total: Canada – Earmarked</b>			<b>35,488,021</b>
<b>CHILE</b>			
Towards a migratory policy in Chile (TMPC)			358,000
Syria crisis – IOM regional response			15,000
<b>Total: Chile – Earmarked</b>			<b>373,000</b>

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>COLOMBIA</b>			
Rights restitution and prevention of recruitment of children affected by conflict – Colombia			29,640,852
Improving educational infrastructure for the population displaced by natural disasters – Colombia			16,246,496
Community stabilization and improving infrastructure of educational establishments – Colombia			14,406,865
Prevention of recruitment and displacement through improving services in early childhood – Colombia			11,632,898
Protection of children's rights and prevention of displacement caused by violence			10,103,788
Prevention of displacement through support for the public land policy – Colombia			5,056,843
Support for the coordination and management of temporary accommodation – Colombia			4,246,665
Support for the implementation of policies of social protection for vulnerable population – Colombia			4,009,196
Institutional strengthening for the Afro-Colombian population through training strategies – Colombia			3,996,209
Prevention of infectious diseases and the promotion of sexual and reproductive rights – Colombia			3,635,837
Mobile offices for families – Colombia			2,618,983
Protecting children from being recruited by illegal armed groups in Colombia			1,909,470
Assistance for internally displaced persons and vulnerable people in the promotion and protection of human rights – Colombia			1,665,741
Deploying rapid response projects in south-eastern Colombia			1,417,625
Contribution to improve education and links with higher education – Colombia			1,036,859
Technical support for access to goods, rural development and prosperity for displaced/vulnerable families			894,855
Supporting social sustainability and victims of violence on returned land – Colombia			859,891
Strengthening policies for effective exercise of rights of vulnerable population – Colombia – net of subsequent refund			662,983
Strengthening institutional capacities for the provision of education services in emergencies – Colombia			586,023
Institutional strengthening for victims of forced displacement – Colombia			555,247
Actions towards strengthening the territorial authorities' capacity to combat trafficking in persons – Colombia			477,378
Strengthening the institutional capacity of local authorities on internal displacements – Colombia			450,986
Systematization of social service activities for participants to comply with law 1424 – Colombia			446,411
Support for the youth penal criminal system in Colombia			340,201
Institutional strengthening to support the transitional justice mechanism – Colombia			325,967
Technical support for access to goods, rural development and prosperity for displaced families			282,486
Technical assistance for the implementation of the inter-institutional justice and peace information system (SIJYP) – Colombia			281,769
Improving sustainability of income-generation initiatives for displaced populations – Colombia			236,318
Promoting good practices for internally displaced persons in the process of reintegration and reconciliation – Colombia			225,894
Increased access to education for vulnerable populations in isolated border areas of Colombia			160,887
Supporting psychosocial activities in compliance with judgement T-045 of 2010 – Colombia			133,630
Peace and development in Colombia			127,930
Supporting referral centres and opportunities for returning Colombians in the department of Nariño			122,157
Support to the land restitution policy in Colombia			104,741
Health project: Dose of life – Ecuador			102,954
Technical cooperation among developing countries (TCDC) – Colombia			100,000
Strengthening international labour migration management – Colombia			98,619
Contribution to the development of productive educational projects for young people – Colombia			57,883
Technical assistance to rehabilitate displaced children through the home infrastructure – Colombia			43,620
Improving employment opportunities for former combatants via the process of reintegration – Colombia			24,630
Prevention of trafficking in persons in Latin America – Colombia			16,538
Logistical support to guarantee the rights of the population and mitigate displacement – Colombia – refund			(646)
Policies for Afro-Colombian communities towards improving their living conditions – Colombia – refund			(2,564)
Response to the Niña phenomenon: Shelter, water, sanitation and hygiene and education – Colombia – refund			(3,749)
Improvement of educational infrastructures affected by natural disasters – refund			(9,754)
Protecting children at risk of illegal armed groups recruitment in Colombia – refund			(15,527)
Acquisition of new housing in support for 300 displaced families in Cúcuta – Colombia – refund			(28,916)
Red Juntos project to reduce poverty and promote equity – Colombia – refund			(47,286)
Protection of the land and property of internally displaced persons in Colombia (PTPD – GOC) – refund			(256,587)
Improving the living standards of children in the department of Chocó – Colombia – refund			(354,813)
Family welfare to support internally displaced persons – Colombia – refund			(1,940,075)
Protecting children at risk of illegal armed groups recruitment in Colombia – refund			(3,303,343)
<b>Total: Colombia – Earmarked</b>			<b>113,381,063</b>

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>CONGO</b>			
Inter-State dialogue and intraregional cooperation on migration management in Central Africa (the Congo)			47,250
<b>Total: Congo – Earmarked</b>			<b>47,250</b>
<b>CÔTE D'IVOIRE</b>			
Structure support for restoration, social capital and social cohesion activities (RCSCS)			162,538
Restoration project of social capital and social cohesion – Côte d'Ivoire			129,250
<b>Total: Côte d'Ivoire – Earmarked</b>			<b>291,787</b>
<b>CZECH REPUBLIC</b>			
Reintegration of returning Georgian migrants and the implementation of the EU readmission agreement			1,182,301
Assisted voluntary returns from the Czech Republic			144,658
Funds received in 2012 – to be allocated			140,496
Establishment of a return centre – Czech Republic			39,610
Resettlement of refugees of Myanmar from Malaysia in the Czech Republic in 2012			32,114
Establishment of a return centre – Czech Republic			26,731
IOM Prague – return counselling in 2012			25,662
Reintegration programme for returnees from the Czech Republic			19,284
Support for migration management in Central Asia			13,550
Creation of innovative concepts in the field of the return policy in the Czech Republic			12,682
Innovative components in returns II – Czech Republic			9,954
Assisted voluntary returns in the Czech Republic			8,947
Training project for consular staff at Czech embassies in Russian-speaking areas			4,687
Support for migration management in the Republic of Moldova with emphasis on labour migration – 2008			3,921
Models for integration and prevention of exclusion: Empowering migrant youth – IYouth, Finland			3,605
Support for migration management in the South Caucasus – 2009			3,392
Information campaign on preventing the irregular migration of Mongolian nationals (CPIM) – refund			3,390
Summer school on migration studies – refund			(984)
Building the capacity of civil society and government institutions and preventing human trafficking – phase II – refund			(1,715)
Reintegration and stabilization activities of the Czech Republic in Mongolia – phase I – net of subsequent refund			(2,033)
Assistance in the creation of migration and asylum infrastructure in Bosnia and Herzegovina – refund			(18,673)
<b>Total: Czech Republic – Earmarked</b>			<b>1,651,577</b>
<b>DENMARK</b>			
Danish programme against human trafficking in Eastern and South-Eastern Europe			2,550,559
Quota cases to Denmark (QCDK)			581,546
Reception and reintegration for Afghan returnees from Denmark			469,113
Family reunification in Denmark (FRDK)			362,656
Assisted voluntary return and reintegration for vulnerable victims of trafficking from Denmark – phase II			99,436
Tracing of unaccompanied minors' families in the country of origin by the government of Denmark			59,630
Voluntary return assistance from Denmark (RADE)			27,678
Assisted voluntary return, cargo arrangements and grant payments for returnees from Denmark to Iraq			4,100
Linking in EU resettlement – connecting (local) resettlement practitioners – Belgium			1,617
Facilitation of funding for 2011 GFMD-related activities – refund			(11,303)
Associate expert – Addis Ababa – refund			(25,887)
Reception and reintegration of Afghan returnees to Afghanistan – refund			(45,167)
<b>Total: Denmark – Earmarked</b>			<b>4,073,977</b>
<b>ESTONIA</b>			
Voluntary assisted return and reintegration programme from Estonia (VARRE III)			73,173
Capacity-building of stakeholders in asylum processes: Procedures for cultural orientation – Estonia			70,844
Public awareness-raising in Estonia: Refugees and migrants (PAREM)			45,134
Cultural diversity, psychological reactions and best practices in return processes – Estonia – net of subsequent refund			24,478
Voluntary assisted return and reintegration for Estonia (VARRE II) – net of subsequent refund			(49,129)
Minimum standards for the reception and protection of asylum-seekers in Estonia – phase V – refund			(57,102)
<b>Total: Estonia – Earmarked</b>			<b>107,397</b>

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>FINLAND</b>			
Institutional health improvement through temporary return of Somali health professionals – Finland – phase II			1,305,752
Promoting better health and well-being among migrants transiting through Egypt and Yemen			1,050,994
Common transport service – upper Nile state, South Sudan			627,353
Quota refugee and family reunification resettlement – Finland			620,552
Developing assisted voluntary return in Finland (DAVRiF III)			511,902
Staff and office costs – Helsinki office			154,616
Associate expert – Geneva			144,385
Developing assisted voluntary return in Finland (DAVRiF II)			135,529
Developing a programme for operational and effective migration management for Afghanistan			124,224
Indirect support costs – Finland			61,960
Developing assisted voluntary return in Finland (DAVRiF) – indirect costs			40,589
Prevention of violence against women in Central America – San Salvador			30,571
Assisted voluntary return and reintegration dialogue in Somalia (Somaliland) – Finland, Norway and Sweden			(572)
Empowering the government and civil society in Yemen to protect victims of trafficking (EGC) – refund			(2,082)
<b>Total: Finland – Earmarked</b>			<b>4,805,772</b>
<b>FRANCE</b>			
Support to returnees, internally displaced persons and their host communities in Lower Juba, Gedo and Mogadishu, Somalia			1,298,701
Reintegration and assistance return programme (ARER)			562,920
Providing counselling to Afghan nationals returning from Belgium, France, the Netherlands and Sweden			145,725
Partnership for management of labour migration – EU, Benin, Cameroon, Mali and Senegal (PML)			50,755
Promoting East African Community regional integration through immigration capacity-building – United Republic of Tanzania			39,168
Providing assistance to Azerbaijan nationals in Belgium, France, the Netherlands and Sweden			14,115
Austria, Belgium, France, the Netherlands and Switzerland towards job placement for Iraqi returnees			12,920
Associate expert – Geneva			12,422
Best practices to assist unaccompanied minor asylum-seekers in EU member states			6,460
European local cooperation for integration (ELCI) – France			6,435
Enhancing Guinea's migration management capacities – refund			(16,731)
Cooperation on transfer and reception in France of displaced Iraqi citizens and other refugees – net of subsequent refund			(165,389)
<b>Total: France – Earmarked</b>			<b>1,967,502</b>
<b>GERMANY</b>			
Reintegration and emigration programme for asylum-seekers in Germany (REAG)/GARP Germany 2012 – net of subsequent refund			5,864,870
Regional and multisector assistance for populations affected by the Syria crisis			2,590,674
Social reintegration of returnees through community stabilization in areas of high return – Chad			873,826
Disarmament, demobilization and reintegration in Iraq			600,000
Humanitarian assistance to the flood-affected population in Chad			407,213
Psychosocial care for Chadian returnees from Libya and other vulnerable persons in areas of return			226,794
Resettlement of refugees from Tunisia in Germany			163,373
Associate expert – Geneva			138,734
Associate expert Rupp-Gembs, Geneva			136,086
IOM information and return counselling centre in Berlin, Germany			135,770
Associate expert – Geneva – net of subsequent refund			134,207
Resettlement of Iraqi refugees from Turkey in Germany			107,373
Berlin alliance against trafficking for labour exploitation (BAAT) – net of subsequent refund			103,254
ZIRF counselling – individual return-related inquiries 2012 – Germany			98,503
Interreligious cultural orientation courses for leadership of migrant communities – Germany			97,964
Health assistance to vulnerable flood-affected and displaced persons, including migrant workers in Thailand			64,599
ZIRF counselling 2012 – country fact sheets – Germany			53,852
Identification and protection of victims of trafficking in human beings in the asylum system – Germany			30,179
Migration for development in the western Balkans (MIDWEB)			23,316
Reintegration – pilot initiative to test feasible and sustainable joint reintegration measures			17,487
Integrated experts programme (GAPPO)			14,901

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>GERMANY (continued)</b>			
Linking in EU resettlement – connecting (local) resettlement practitioners – Belgium			12,547
Kurdish regional government reintegration of returnees from Germany			11,242
Diversity camp: Celebration of five years of the diversity initiative in Ukraine			7,353
ZIRF counselling 2011 – country fact sheets – refund			(1,152)
Strengthening counter-terrorism capacities: Effective border control and law enforcement – Mauritania – refund			(7,349)
ZIRF counselling 2011 – Individual return – related enquiries – Germany – net of subsequent refund			(19,540)
Support for the comprehensive disengagement plan for north and south Kivu (COMDIS) – net of subsequent refund			(56,393)
Reintegration and emigration programme for asylum-seekers in Germany/GARP Germany 2011 – net of subsequent refund			(467,628)
<b>Total: Germany – Earmarked</b>			<b>11,362,055</b>
<b>GREECE</b>			
Implementation of voluntary returns, including reintegration measures – Greece			4,267,483
Drafting and publication of an information guide for third-country nationals with disabilities – Greece			24,063
Rapid response humanitarian assistance (Greek fund) – Afghanistan – refund			(9,845)
<b>Total: Greece – Earmarked</b>			<b>4,281,701</b>
<b>HAITI</b>			
Beneficiary selection support for relocation initiatives in Port-au-Prince, Haiti			60,816
<b>Total: Haiti – Earmarked</b>			<b>60,816</b>
<b>HONDURAS</b>			
Institutional strengthening – Honduras (ISMI)			2,510,173
<b>Total: Honduras – Earmarked</b>			<b>2,510,173</b>
<b>HUNGARY</b>			
Hungarian assisted voluntary return and reintegration programme (HAVRR 2011)			399,960
Hungarian assisted return and reintegration programme III (HARRP III)			26,498
Promotion of resettlement in the EU			2,681
Funds received in 2012 – to be allocated			2,284
<b>Total: Hungary – Earmarked</b>			<b>431,423</b>
<b>INDIA</b>			
Skills development initiative for potential migrants from the north-east states of India			306,273
Developing a labour market assessment in selected European countries – India			54,079
<b>Total: India – Earmarked</b>			<b>360,352</b>
<b>IRELAND</b>			
Assisted return and reintegration for non-EEA nationals – VARRP and I-VARRP 2012 – Ireland			1,297,937
Voluntary assisted return and reintegration programme for non-EEA nationals (2011) – Ireland			410,188
Reimbursable transportation and other costs – Irish-funded			19,347
GIVE – Grassroots integration through volunteering experiences – Ireland			12,987
Development of a thematic training support handbook on counter-trafficking – Ireland			9,181
Creation of a voluntary return European network – Italy			6,477
<b>Total: Ireland – Earmarked</b>			<b>1,756,116</b>
<b>ISRAEL</b>			
Facilitating overseas employment of workers from Thailand			294,000
<b>Total: Israel – Earmarked</b>			<b>294,000</b>
<b>ITALY</b>			
Emergency water, sanitation and hygiene support for refugees in the upper Nile state, South Sudan			1,865,672
NIGERIMM – challenges of migration in Niger			1,408,763
Assisted voluntary return and reintegration in countries of origin for vulnerable groups (PARTIR III) – Italy			1,386,718
Capacity-building initiative for the ministry of humanitarian affairs and disaster management and the relief and rehabilitation commission of South Sudan			1,363,333
Education and training for Egyptian youth in the Fayoum governorate to promote regular migration			1,126,318
Assisted voluntary return and reintegration activities for vulnerable migrants (PARTIR IV) – Italy			695,107



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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>ITALY (continued)</b>			
Assisted voluntary return and reintegration in countries of origin for vulnerable groups (PARTIR II) – Italy			685,548
Addressing the negative effects of migration on minors and families left behind – Republic of Moldova			675,645
Assistance for the Italian programme “international labour mobility” in line with labour migration management			618,868
Family tracing activities and organization of assisted voluntary return for unaccompanied migrant children – Italy			459,559
Re-employment of unemployed migrants – module I – Italy			267,230
MIRAVE – Assisted voluntary return: Urgent measures for migrants in Italy			200,753
Common approach to assist asylum-seekers in Italy and Malta			180,706
Raising awareness about the risks of irregular migration through artistic expression – Tunisia			168,209
Associate expert – Geneva			166,300
Syria crisis – IOM regional response	96,278		38,860
PRAESIDIUM VII			134,048
Associate expert – Geneva			128,855
PRAESIDIUM VII bis – Italy			125,471
Best practices on collecting and sharing labour migration data			124,224
Associate expert – Geneva			107,654
Research in migration – southern and eastern Mediterranean and sub-Saharan countries			101,196
Analysis of the role of local authorities in developing reception and integration policies – Italy			92,160
Assisted voluntary return to North Africa (RIVAN II)			69,647
Repatriation of non-EU citizens from Italy			64,953
RE-FORM II – Exchange of practices and training of experts in assisted voluntary return in Italy – phase II			24,846
RE-FORM – Exchange of practices and training of experts in assisted voluntary return in Italy – net of subsequent refund			22,341
PARIVUL – Programme to support the voluntary return of vulnerable migrants – Italy			21,031
Common reception standards in the Lazio region, Italy			15,058
Assisted voluntary return of migrants from North Africa to Italy (RIVAN)			12,802
Linking in EU resettlement – connecting (local) resettlement practitioners – Belgium			6,494
Youth social revitalization in Montenegro – refund			(1,325)
Integrated migration information system programme (phase II) for Egypt (IMIS Plus) – refund			(2,964)
Associate expert – Geneva – refund			(9,503)
Strengthening the capacity of the ministry of manpower and emigration to provide pre-departure orientation – refund			(52,087)
<b>Total: Italy – Earmarked</b>	<b>96,278</b>		<b>12,292,489</b>
<b>JAMAICA</b>			
Miscellaneous income – IOM Kingston			16,725
<b>Total: Jamaica – Earmarked</b>			<b>16,725</b>
<b>JAPAN</b>			
Assistance for returnees from Iran and support to identify victims of trafficking – Afghanistan			7,707,227
Border control and migration management in South Sudan			5,460,794
Somalia drought and livelihood response			4,000,000
Emergency assistance for Somali refugees in Daadab and other refugee camps in Kenya			3,000,000
Return assistance for qualified Afghans			2,292,773
Addressing piracy and migration management in Djibouti			2,200,000
Improving environmental health conditions of internally displaced persons in Somalia			2,000,000
Enhancing socioeconomic reintegration opportunities for Rwandan returnees and other vulnerable groups			1,500,000
Support for combating piracy through capacity-building and enhanced social protection – Somalia			1,500,000
Promotion of human security among internally displaced persons, returned migrants and third-country nationals in Zimbabwe			1,000,000
Rehabilitation of shelter and infrastructure affected by the civil war in western Côte d'Ivoire			1,000,000
Emergency grant aid following the floods in Pakistan			1,000,000
Emergency provision of clean water and improving environmental health conditions for internally displaced persons – Somalia			528,722
Emergency reintegration assistance for Ghanaian migrants affected by the 2011 Libya crisis			500,000
Return and reintegration assistance for trafficking victims in Japan			275,022
Preparation of the pilot project for refugee resettlement to Japan			215,287

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>JAPAN (continued)</b>			
Associate expert Nakamura, Accra			136,975
Bali process website support (Japanese funds)			10,000
<b>Total: Japan – Earmarked</b>			<b>34,326,800</b>
<b>JORDAN</b>			
Enhancing tuberculosis management for the international migrant population – Jordan			80,113
<b>Total: Jordan – Earmarked</b>			<b>80,113</b>
<b>KENYA</b>			
Restoration of farm infrastructure in Kenya			4,699
<b>Total: Kenya – Earmarked</b>			<b>4,699</b>
<b>LATVIA</b>			
Continuation of voluntary return and reintegration in Latvia – phase IV			116,819
Consolidation of voluntary return and reintegration in Latvia			30,913
<b>Total: Latvia – Earmarked</b>			<b>147,732</b>
<b>LIBYA</b>			
Libya out-of-country voting – net of subsequent refund			2,108,124
<b>Total: Libya – Earmarked</b>			<b>2,108,124</b>
<b>LITHUANIA</b>			
Return home IV – Lithuania			80,132
European migration network – national contact point for Lithuania 2012			50,546
Return home III – Lithuania			38,167
Practitioner capacity-building – Lithuania			38,003
Assistance for children and their families: Building specialists' intercultural competence – Lithuania			36,796
Improving decision-making processes in asylum cases: Appeal level – Lithuania			35,485
Return home II – Lithuania			34,475
Reintegration: A future in homeland Lithuania			32,074
Assisted voluntary return for vulnerable persons IV – Lithuania			30,283
Reintegration in countries of origin – Lithuania			21,082
Capacity-building for practitioners III – Lithuania			19,656
Reintegration: Towards sustainable return – Lithuania			18,030
Assisted voluntary return for vulnerable persons – phase III – Lithuania			12,735
Capacity-building of practitioners to promote awareness of best return practice – phase II – Lithuania			11,689
Voluntary return of vulnerable persons II – Lithuania – refund			(9,513)
<b>Total: Lithuania – Earmarked</b>			<b>449,641</b>
<b>LUXEMBOURG</b>			
Assisted voluntary return and reintegration from Luxembourg – phase III			332,664
Assisted voluntary return and reintegration from Luxembourg – phase II			245,345
Assisted voluntary return and reintegration from Luxembourg			7,581
Promoting enterprise development and employment creation in Mitrovica and Zvecan municipalities			4,733
<b>Total: Luxembourg – Earmarked</b>			<b>590,323</b>
<b>MALTA</b>			
Voluntary return and sustainable reintegration in the country of origin – RESTART II – Malta			227,623
Assisted voluntary return and sustainable reintegration in the country of origin			93,732
Support for open and closed reception systems by profiling, action research and knowledge transfer – Malta			69,102
Launching initiatives supporting Malta's effort to suppress trafficking – LIMES			67,370
Consultative assessment of third-country national integration in Malta – net of subsequent refund			16,522
Funds received in 2012 – to be allocated			9,387
Cooperation between Malta and African countries to enhance migration dialogue and development			5,536
<b>Total: Malta – Earmarked</b>			<b>489,271</b>
<b>MEXICO</b>			
Assisted voluntary return programme from Mexico 2012			1,299,110
Project to assist migrant returnees – Mexico			264,580
Assisted voluntary return from Mexico – net of subsequent refund			94,526

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>MEXICO (continued)</b>			
Establishment of the technical support unit of the regional conference on migration			33,342
Return of highly vulnerable migrants to Central America and Mexico (RCM)			7,080
<b>Total: Mexico – Earmarked</b>			<b>1,698,639</b>
<b>NETHERLANDS</b>			
Return and emigration of aliens from the Netherlands (REAN 2012)			8,756,349
Return and emigration of aliens from the Netherlands (REAN 2013)			2,857,143
Humanitarian assistance for irregular migrants stranded in Yemen			2,142,857
Return and reintegration regulation 2010 (HRT 2010)			2,116,053
Return and reintegration regulation 2012 (HRT 2012)			1,956,242
Assisted voluntary return and reintegration of families with children under age 2 (AVR FC) – the Netherlands			1,479,750
Funds received in 2012 – to be allocated			1,444,329
Assisted voluntary return and reintegration of families with children – the Netherlands			1,167,526
Assisted voluntary return from detention III – the Netherlands			676,968
Sustainable returns and reconstruction in the Abyei area, South Sudan			649,351
Assisted voluntary return – the native counselling methodology (AVR-NC) – the Netherlands			640,664
Temporary return of qualified nationals (TRQN) II			600,461
MIDA Ghana health III			485,206
Invited refugees in the Netherlands (IREN)			464,927
UAM 4 – outreach, counselling and reintegration of former unaccompanied minors project – the Netherlands			464,081
Temporary return of qualified nationals (TRQN)			389,610
Enhanced reintegration support (AVR ERS) – the Netherlands			388,538
Return and reintegration of unaccompanied minors III project – the Netherlands			356,664
Resettlement in the Netherlands			330,766
Supporting Abyei youth and returnees through administration with consultants – Sudan			330,067
Relocation of IOM The Hague			327,654
Outreach and assisted voluntary return for vulnerable irregular migrants – the Netherlands			308,807
Reintegration assistance for former combatants and conflict-associated vulnerable groups in Sri Lanka			269,179
Providing counselling to Afghan nationals returning from Belgium, France, the Netherlands and Sweden			230,866
Reception and reintegration of Afghan nationals in Afghanistan – REAN plus			212,741
Providing assistance to Azerbaijan nationals in Belgium, France, the Netherlands and Sweden			166,995
Capacity-building in migration management for the regional immigration training academy in Moshi, United Republic of Tanzania – net of subsequent refund			160,840
Associate expert Menkveld, Geneva			153,841
NLCO II – Innovative orientation approaches towards refugee integration – the Netherlands			84,606
Supporting Turkey's effort to manage migration in line with the new national legislation			83,117
Assisting victims of political violence through enhanced information management and humanitarian assistance – Zimbabwe			56,922
Enhancing effectiveness of support processes in the implementation of return procedures – Bulgaria			47,730
Challenges facing temporary contractual labour systems within the Gulf Cooperation Council countries – Kuwait			38,790
The role of corporations in promoting social responsibility towards labour in Gulf Cooperation Council countries – Kuwait			32,000
Assisted voluntary return for irregular migrants in Turkey			31,963
Return and reintegration of unaccompanied minor asylum-seekers of the Democratic Republic of the Congo from the Netherlands			14,215
Austria, Belgium, France, the Netherlands and Switzerland towards job placement for Iraqi returnees			13,405
Strengthening civil society to fight human trafficking (SCST)			11,563
Strengthening the capacity of the Kuwaiti government to provide direct assist to victims of trafficking – phase II			9,000
Supporting Gulf Cooperation Council governments' efforts to protect temporary contract workers			5,882
Developing a handbook on engaging diaspora in development activities in host and home countries			4,873
Raising awareness about international migration in Istanbul, Turkey			3,748
Return and reintegration of unaccompanied minors project – the Netherlands			1,528
Post-arrival assistance to Afghan nationals returned from the Netherlands – refund			(5,301)
Assessing assisted voluntary return – the Netherlands in a European perspective (AAVR) – refund			(8,989)
Migration management dialogue on irregular and transit migration – West Africa – refund			(15,825)

## Appendix 8 (continued)

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>NETHERLANDS (continued)</b>			
Cultural orientation programme for refugees selected for resettlement on a dossier basis (NLCO) – refund			(26,365)
Counter-trafficking: Social services development and direct assistance – Nigeria – refund			(35,394)
Post-arrival assistance to Azerbaijani nationals returned from the Netherlands – refund			(92,359)
Assisted voluntary return and reintegration of Iraqi nationals from the Netherlands (AVRR – Iraq) – refund			(407,306)
<b>Total: Netherlands – Earmarked</b>			<b>29,376,274</b>
<b>NEW ZEALAND</b>			
Movements to New Zealand			998,319
Consular support services for New Zealand			62,734
<b>Total: New Zealand – Earmarked</b>			<b>1,061,053</b>
<b>NICARAGUA</b>			
Establishment of the technical support unit of the regional conference on migration			5,013
Return of highly vulnerable migrants to Central America and Mexico (RCM)			1,100
<b>Total: Nicaragua – Earmarked</b>			<b>6,113</b>
<b>NORWAY</b>			
Voluntary assisted return programme from Norway			4,872,229
Financial support for assisted voluntary returnees			4,102,474
Information on return and reintegration of Iraqi nationals to Iraq (IRRINI)			3,879,936
Information on return and reintegration of Afghan nationals to Afghanistan (IRRANA I)			1,854,202
Norway – contributions and invoicing			1,343,656
Coordinated response to human trafficking in Uganda (CRTU)			794,492
Reintegration and rehabilitation of victims of trafficking in Ukraine – phase II			727,690
Rehabilitation and reintegration of victims of trafficking – Republic of Moldova			691,683
Cultural orientation programme for Norway-bound refugees			596,774
Family reunification in Norway – refugees from the Middle East and Africa (RMEA)			579,357
Post-arrival reintegration assistance for Afghan nationals (PRAN IV)			579,260
Quota cases to Norway – refugees from Europe – Norway (REN)			556,784
Construction of a centre for women in Faryab, Afghanistan			495,622
Funds received in 2012 – to be allocated			441,158
Cooperation between government and non-governmental organizations in combating trafficking – Kazakhstan			249,742
Supporting Turkey's efforts to develop a strategy and national action plan on irregular migration			181,518
Outreach voluntary return 2011 – Norway			166,696
Establishing mechanisms safeguarding the rights of persons involved in migration in Azerbaijan			165,017
Assisted voluntary return and reintegration in Somalia			157,068
Information, voluntary return and reintegration support for vulnerable migrants from Norway			139,616
Information, counselling, return and reintegration of unaccompanied minor asylum-seekers – Norway			99,298
Return and reintegration assistance for victims of trafficking from Norway			87,967
Empowering Polish construction workers (EPOC)			24,917
Voluntary repatriation from Norway			20,203
Assisted voluntary return and reintegration dialogue in Somalia (Somaliland) – Finland, Norway and Sweden – refund			(585)
Regional temporary exit programme for persons at high risk – Colombia – refund			(24,344)
<b>Total: Norway – Earmarked</b>			<b>22,782,429</b>
<b>PANAMA</b>			
Establishment of the technical support unit of the regional conference on migration			5,000
Return of highly vulnerable migrants to Central America and Mexico (RCM)			1,062
<b>Total: Panama – Earmarked</b>			<b>6,062</b>
<b>PARAGUAY</b>			
Miscellaneous income for IOM PY10			31,533
Technical cooperation project in the area of migration (PLACMI)			28,000
<b>Total: Paraguay – Earmarked</b>			<b>59,533</b>

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>PERU</b>			
Technical assistance project for EsSalud's work management services – Peru – net of subsequent refund			33,720,772
Technical support for Lima's town hall work execution services			26,687,498
Management of funds to transfer qualified human resources and humanitarian mobilization – net of subsequent refund			1,048,969
Strengthening the public ministry – Peru			89,451
Technical cooperation among developing countries			30,000
Programme to reorganize and modernize the public ministry			12,963
Technical support for Lima's town hall work execution services – refund			(3,176)
Strengthening the institutional management of the national penitentiary institute (INPE) – Lima, Peru – net of subsequent refund			(12,190)
<b>Total: Peru – Earmarked</b>			<b>61,574,287</b>
<b>PHILIPPINES</b>			
Syria crisis – IOM regional response			200,000
<b>Total: Philippines – Earmarked</b>			<b>200,000</b>
<b>POLAND</b>			
Information campaign and assistance in voluntary return – Poland			917,840
Consultancy, travel and reintegration: Assistance in voluntary returns from Poland – phase II			481,013
Migrants' rights in practice – Poland			229,925
Information, travel and reintegration – assisted voluntary returns from Poland – phase I (ITRP)			192,068
Assisted voluntary return from Poland and reintegration			179,977
Optimizing actions in the field of voluntary return in Poland			164,733
Information, travel and reintegration – assisted voluntary returns from Poland – phase III			137,744
Intercultural school in a multicultural society in Poland – phase III			123,180
Assisted voluntary return from Poland and reintegration			119,614
Migrants' rights in practice – Poland			86,645
Educational campaign to improve health and medical care for asylum-seekers – phase II – Poland			74,083
Assisted voluntary return from Poland and reintegration			66,894
Assistance in voluntary return and reintegration from Poland for irregular migrants – phase II			58,509
Campaign to improve medical services for asylum-seekers in Poland (ECHS)			37,420
Intercultural school in multicultural society in Poland – phase II			24,576
Cooperation – the path to integration – phase III – Poland			15,719
Poland assisted voluntary returns programme 2006			10,586
Improving the quality of guardianship and care for unaccompanied minor asylum-seekers in Central European countries			6,219
Increasing efficiency of actions in the field of voluntary return – Poland			5,381
<b>Total: Poland – Earmarked</b>			<b>2,932,126</b>
<b>PORTUGAL</b>			
Assisted voluntary return and reintegration programme (ARVoRE III) – Portugal			740,661
Assisted voluntary return and reintegration programme (ARVoRE II) – Portugal			641,449
Assisted voluntary return and reintegration project in Portugal			372,627
Programme for voluntary return from Portugal			129,709
IPAD-MFA expert in bilateral cooperation, migration and development			42,893
Certification and monitoring of a temporary installation centre (CIT) in Porto			10,721
Strengthening the capacity of Cape Verde to manage labour and return migration			10,395
<b>Total: Portugal – Earmarked</b>			<b>1,948,456</b>
<b>REPUBLIC OF KOREA</b>			
Kahriz rehabilitation project in Azerbaijan			397,964
Transitional shelter support for internally displaced persons in Léogâne, Haiti			300,000
Economic development action to formalize employment of marginalized ethnic Koreans in Ukraine (EDAF)			299,500
Support for migration research and a training centre – net of subsequent refund			178,317
<b>Total: Republic of Korea – Earmarked</b>			<b>1,175,781</b>
<b>ROMANIA</b>			
Strengthening voluntary return and reintegration programmes in Romania			293,012
Assistance for third-country nationals in Romania			214,681

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>ROMANIA (continued)</b>			
Assistance for third-country nationals in Romania			176,473
Network of counselling and information centres for third-country nationals – Romania			138,043
Assisted humanitarian voluntary returns from Romania (AHVR)			67,545
<b>Total: Romania – Earmarked</b>			<b>889,754</b>
<b>SLOVAKIA</b>			
Migration information centre to support integration of migrants in Slovakia – phase V			417,381
Reintegration assistance for asylum-seekers and irregular migrants from Slovakia – phase II			355,961
Trafficking in humans beings – Slovakia			100,473
Causes, forms and consequences of violence against third-country nationals in Slovakia (research)			91,845
Information centre to support social, economic and cultural integration of migrants in Slovakia – phase IV – net of subsequent refund			50,300
European migration network – national contact point for Slovakia			40,883
IOM Slovakia service fee collector			39,286
Providing social and cultural orientation for migrants in Slovakia			34,287
Individual integration to ensure effective integration from Guantanamo Bay, Cuba, to Slovakia			32,175
Enhancing intercultural competencies of professionals working with migrants – phase III – Slovakia			28,323
Contribution towards rented premises – Bratislava, Slovakia			12,652
Addressing urgent needs arising from the continued population influx from the Syrian Arab Republic in Iraq			12,547
Development of the film “It cannot happen to me II” and its use in preventing trafficking in human beings – Slovakia – refund			(297)
Return of unsuccessful asylum-seekers and irregular migrants from Slovakia to their countries of origin – phase III – refund			(9,490)
<b>Total: Slovakia – Earmarked</b>			<b>1,206,327</b>
<b>SLOVENIA</b>			
Programme for voluntary return of foreigners from Slovenia and reintegration programmes			11,710
Slovenia assisted voluntary return and reintegration programme (SAVRR)			8,365
Best practices to assist unaccompanied minor asylum-seekers in EU member states			6,274
<b>Total: Slovenia – Earmarked</b>			<b>26,348</b>
<b>SOUTH AFRICA</b>			
Funds received in 2012 – to be allocated			118,883
Southern African migration project (SAMP) – Migration dialogue for Southern Africa (MDSA)			68,478
Capacity-building for South African police in travel document examination			35,916
<b>Total: South Africa – Earmarked</b>			<b>223,277</b>
<b>SPAIN</b>			
Voluntary return of migrants from Spain – PREVIE 2012			496,894
Assisted voluntary return: Irregular migrants in vulnerable situations (FER 2012) – Spain			311,688
Administrative and technical assistance for the ministry of foreign affairs – MREC – Argentina			198,255
Voluntary return and reintegration of Colombian migrants from Spain			193,798
Reintegration and voluntary return of irregular migrants from Spain			167,959
Assisted voluntary return of migrants from Catalonia – PREVICAT 2010			163,827
Assisted voluntary return of irregular migrants in vulnerable situations (Meiss 2012) – Spain			162,338
Voluntary return of migrants from Catalonia – PREVICAT 2012			161,917
Voluntary return of migrants from Catalonia – PREVICAT 2011			160,875
Assisted voluntary return and reintegration of irregular migrants to Colombia, Peru and Dominican Republic (MEYSS 2012)			129,870
Assisted voluntary return and reintegration of irregular migrants to Latin America (FER 2012) – Spain			103,896
Funds received in 2012 – to be allocated			79,102
Information, advice and support for the voluntary return of migrants – phase II – Spain			25,840
European local cooperation for integration (ELCI) – France			12,987
Voluntary return and reintegration of immigrants in the Plurinational State of Bolivia from Catalonia, Spain			12,484
Information advice and support for voluntary return of migrants – Spain			11,921
National commission for reparation and reconciliation: Creation, diffusion and implementation – phase III – refund			(374)
Development of social programmes for minors in Beni Mellal and Nador, Morocco – refund			(8,092)
Community stabilization programme – food security and agriculture in the Huambo province of Angola (FSSC 2) – refund			(32,100)
Migration management in the Dominican Republic – net of subsequent refund			(283,454)
<b>Total: Spain – Earmarked</b>			<b>2,069,632</b>

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>SWEDEN</b>			
Education and sanitation assistance to host and returnee countries – South Sudan			5,258,413
Reintegration grants for voluntary returnees from Sweden to Afghanistan			2,904,133
Partnership on health and mobility in East and Southern Africa (PHAMESA)			2,595,024
Quota cases to Sweden – refugees from Europe – Sweden (RFES)			1,959,300
Support and assistance for sustainable return and relocation of internally displaced persons – Haiti			1,133,216
Support for the protection, assistance and sustainable return and relocation of internally displaced persons in the framework of CCCM			1,099,475
Direct assistance for the most vulnerable internally displaced persons living in camps under threat of eviction – Haiti			944,347
Humanitarian and shelter response to hurricane Sandy – Haiti			751,202
Supporting civil society in protecting the rights of vulnerable groups in Belarus			587,372
Internally displaced persons protection, assistance and durable solutions – CAP Zimbabwe 2011			544,002
Medical teams for Bosnia and Herzegovina			511,309
Assistance for returned migrants and migration-affected communities in border regions in Beitbridge, Zimbabwe			476,022
Shelter assistance to support the return of vulnerable people displaced by conflict – Côte d'Ivoire			450,721
Prevention and response to sexual and gender-based violence in internally displaced person camps in Port-au-Prince, Haiti			400,900
Family reunification resettlement cases to Sweden			329,698
Comprehensive assistance for returnees and migration-affected communities in border regions in Plumtree, Zimbabwe			288,498
Assisted voluntary return and reintegration for victims of trafficking for sexual exploitation and prostitution in Sweden			236,546
Strengthening IOM's contribution to international migration policy development (SCIMP)			127,000
Improving emergency reproductive health care and strengthening service delivery and referral systems – Zimbabwe			124,654
Associate expert – Dar es Salaam			105,745
Strengthening IOM's contribution to international migration policy development (SCIMP)			49,375
Raising awareness about international migration in Istanbul, Turkey			41,843
Thematic discussions on international migration and development (HLD series 2013)			41,000
"Buy responsibly" awareness-raising campaign to counter human trafficking – Turkey			32,403
Facilitating intervention to address mental health issues of defence personnel – Bosnia and Herzegovina			25,907
Voluntary return assistance from Sweden			21,037
GFMD preparatory workshop round table 2 on factoring migration into development planning – Mauritius			15,000
Reimbursable transportation and other costs			11,571
The Söderköping process website management and translation facilitation – Ukraine – net of subsequent refund			4,450
Assisted voluntary return and reintegration dialogue in Somalia (Somaliland) – Finland, Norway and Sweden – refund			(569)
Pre-departure information and reintegration assistance for voluntary returnees from Sweden to Iraq – refund			(1,807)
Capacity-building for stakeholders in combating the demand side of human trafficking – the former Yugoslav Republic of Macedonia – refund			(2,037)
Associate expert – Bogota – refund			(17,314)
Associate expert – Dar es Salaam – net of subsequent refund			(46,707)
Facilitating temporary and safe migration of Zimbabwean farm workers to Limpopo province – refund			(107,780)
Trafficking in human beings in Belarus – phase IV (THBP) – refund			(199,785)
<b>Total: Sweden – Earmarked</b>			<b>20,694,162</b>
<b>SWITZERLAND</b>			
Assisted voluntary return from Switzerland to Iraq			2,060,860
IOM Bern office costs			1,915,696
Reintegration assistance from Switzerland 2012			1,858,551
Assisted voluntary return and reintegration from Switzerland to Tunisia			1,603,250
Reimbursable movements to/from Switzerland – SwissREPAT – IOM movements (SIM)			1,287,521
Assisted voluntary return and reintegration from Switzerland to Nigeria (AVRSN 5)			1,000,000
Funds received in 2012 – to be allocated			739,965
Promoting return and reintegration for individuals with rejected asylum claims from Shousha camp			706,557
Prevention of human trafficking through social work and community mobilization – phase II – Ukraine			613,155

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>SWITZERLAND (continued)</b>			
Syria crisis – IOM regional response			559,179
Emergency assistance for displaced persons in North Kivu			539,957
Facilitating the reintegration of internally displaced persons through equal participation in the reconstruction of Zimbabwe			522,466
Assisted voluntary return to Georgia (AVRGE)			362,009
Intraregional migration data and research management			261,233
Increasing awareness about trafficking in persons in Armenia, Azerbaijan and Georgia through education			215,054
Producing fact sheets and organizing round tables on trafficking in human beings			189,017
Reimbursable movements from/to Switzerland – Federal Office for Migration			166,426
Assisted voluntary returns from Switzerland to Guinea			160,000
Expanding the capacity of Nigerian immigration services to reduce irregular migration to Switzerland			157,631
Reinforcing the capacities of foreign Congolese households and promotion of objective debate on migration, the Congo			156,083
Protection and reintegration of victims of trafficking in Morocco			127,955
Pilot project between IOM Bern and the canton of Vaud – assisted voluntary return and reintegration – Switzerland			119,912
Pilot project between IOM Bern and the canton of Vaud – assisted voluntary return and reintegration			114,096
Strengthening the national referral system for victims and potential victims of trafficking in persons – phase II – Republic of Moldova			103,520
Technical support to MIDWA and fostering the development impact of South–South migration (West Africa)			89,796
Thematic discussions on international migration and development (HLD series 2013)			80,000
Strategic dissemination of the IOM–MPI handbook on diaspora engagement			79,720
Facilitating internally displaced persons transition via community-based planning and access to basic social services – Zimbabwe			76,440
Assisted voluntary return for the western Balkans			75,836
Assisted voluntary return and reintegration for victims of trafficking and cabaret dancers in Switzerland			75,000
Return of irregular migrants stranded in Bosnia and Herzegovina (IMSB IV)			72,365
Strengthening the national referral system in the Republic of Moldova			62,052
Assisted voluntary return and reintegration in Morocco and reintegration into countries of origin			54,407
Pilot project between IOM Bern and the canton of Vaud – assisted voluntary return and reintegration			53,255
Support costs – New York observation office			50,000
Emergency assisted voluntary return of stranded Ethiopians in Yemen			49,228
World migration report 2013: Migrants' well-being and development (Swiss-funded)			43,197
Sri Lankan integrated inquiry management system			33,076
Provision of family planning services in Egypt, Georgia, Sri Lanka, Tunisia, Philippines and Morocco (SADC-funded)			31,682
Return information fund (RIF)			28,044
Secondary school education in Armenia, Azerbaijan and Georgia to prevent trafficking in persons			26,713
Improving counter-trafficking responses and capacities in the Syrian Arab Republic			23,113
International migration law course – Nigeria			22,378
Regional assisted voluntary return and reintegration programme for stranded migrants in Libya and Morocco			20,899
Support for the immigration management system of Bosnia and Herzegovina			16,972
Joint programme of UNHCR, UNODC and IOM to combat human trafficking in Serbia			13,017
Joint programme of UNHCR, UNODC and IOM to combat human trafficking in Serbia			6,983
Institutional health improvement through the temporary return of Somali health professionals – phase II – Finland			6,477
Assistance for victims of trafficking in Romania			6,152
Migrant women and men working together to stop violence against women – Viet Nam			2,564
EU election observation mission in Tunisia 2011			2,243
International seminar: Mainstreaming migration into strategic policy development in Chisinau, Republic of Moldova – refund			(311)
Global consultation of chairs and secretariats of regional consultative processes on migration (2011) – refund			(492)
Migration profiles as a tool for informed policymaking, reintegration and emergency response – refund			(16,323)
Organization of the GFMD thematic meeting in West Africa – Nigeria – refund			(20,952)
GFMD 2011 thematic meeting in Dhaka – refund			(23,682)
<b>Total: Switzerland – Earmarked</b>			<b>16,579,940</b>



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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>THAILAND</b>			
Containment of artemisinin resistance and moving towards eliminating plasmodium falciparum – Thailand			2,253,296
<b>Total: Thailand – Earmarked</b>			<b>2,253,296</b>
<b>TRINIDAD AND TOBAGO</b>			
Maintaining technical cooperation on migration in Trinidad and Tobago (MTCM)			14,951
<b>Total: Trinidad and Tobago – Earmarked</b>			<b>14,951</b>
<b>TURKEY</b>			
Institutionalization of counter-trafficking efforts (ICTE)			186,335
<b>Total: Turkey – Earmarked</b>			<b>186,335</b>
<b>UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND</b>			
Voluntary assisted return and reintegration programme (VARRP) – indirect costs 2009–2010			7,512,598
Assisted voluntary return and reintegration, return for irregular migrants, families and children in the United Kingdom			7,141,238
Emergency and early recovery shelter support to flood-affected populations in Sindh, Pakistan			6,347,910
Voluntary assisted return and reintegration programme (VARRP) – direct costs 2009–2010			4,168,679
Voluntary return and reintegration for detained migrants (VRR-DM) in the United Kingdom			3,083,817
Central Asia regional migration programme (CARM)			2,313,420
Voluntary assisted return and reintegration programme (VARRP) 2008–2009 for the United Kingdom			2,288,902
Combined VARRP, AVRIM and AVRFC programme in Great Britain (indirect costs)			2,132,668
Mass communication to flood-affected persons to support cash compensation schemes – Pakistan – net of subsequent refund			1,357,406
Specification for reintegration assistance in Afghanistan			945,685
Refugee resettlement programme (II) – net of subsequent refund			814,004
Post-arrival reception and reintegration assistance to Afghan nationals from the United Kingdom			813,615
Reintegration of former combatants and conflict-associated vulnerable groups – Sri Lanka			729,488
Iraq direct entry: Facilitating resettlement in the United Kingdom			680,070
Gateway protection programme – United Kingdom			656,867
Facilitated reintegration scheme for detained migrants from the United Kingdom (FRS) – year 1			621,941
Programme of assisted voluntary returns for irregular migrants in Turkey			430,392
Contingency planning support for disaster-affected populations in Pakistan			344,509
Post-arrival reintegration assistance for returned Afghan nationals			256,192
Capacity-building for migration management in South Sudan			204,071
UK project: Assisted voluntary returns from Greece			163,124
Reintegration and economic recovery support to vulnerable communities resettled in villages in Sri Lanka			158,228
Programme for assisted voluntary returns for irregular migrants in Greece			138,605
Post-arrival reintegration assistance for returned Afghan nationals			122,601
Capacity-building in migration and border management for Somalia			74,298
Support to governments of Pakistan and Sri Lanka – readmission agreement with the European Union			69,092
Maldives migration management assessment – Sri Lanka			63,766
Technical assistance for Mogadishu border points in Kenya			60,027
Trafficking prevention project in Serbia (TRAPP)			54,889
Supporting victims' reparations through institutional strengthening of land entities in Colombia			39,890
Roots and labyrinths: Supporting inter-ethnic youth dialogue and activism in Sandzak and south Serbia			26,652
Strengthening the capacity of the migration management cell (ministry of interior) – Pakistan			25,801
Addressing irregular migration in the Calais area, northern France – phase II			18,086
Developing a framework for risk analysis as part of an integrated border management strategy – Turkey			16,984
Preventing and combating trafficking in persons in the Dominican Republic			7,849
Linking in EU resettlement – connecting (local) resettlement practitioners – Belgium			6,435
Return and rebuild – Iraq and Afghanistan			4,424
Post-arrival assistance to returned Afghan nationals in Afghanistan – refund			(7,185)
Capacity-building in migration and border management for Djiboutian immigration authorities – refund			(18,922)
Assisted voluntary return of irregular migrants with reintegration assistance for vulnerable returnees 2006–2007 – refund			(418,034)
<b>Total: United Kingdom of Great Britain and Northern Ireland – Earmarked</b>			<b>43,450,083</b>

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>UNITED STATES OF AMERICA</b>			
Unearmarked income		2,000,000	
United States refugee programme			139,615,936
Community revitalization programme in Iraq – phase II			16,000,000
Construction of health and education facilities (CHEF) – Kabul, Afghanistan			14,733,080
Yemen transition initiative (YTI)			14,429,214
Federally administered tribal areas transition initiative (FTI) in Pakistan			13,383,193
Preparedness plan for population movements during the South Sudan referendum period			13,175,765
Programme of community-oriented reintegration of former combatants in Colombia			12,240,000
Transition initiative for Somalia (STS)			7,365,987
MAP's proceeds from sale of sorghum	6,763,980		
Afghanistan rapid humanitarian assistance programme			5,964,256
Stabilization of internally displaced persons through market assistance – Somalia			5,912,757
Integrated humanitarian support to internally displaced persons and vulnerable groups in Colombia			5,540,000
Rapid response assistance to those affected by natural and man-made disasters – South Sudan			5,418,744
Municipal support, infrastructure development and health services programme on the borders of Ecuador			4,667,133
Programme to support children used by illegal armed groups and prevent recruitment of minors – Colombia			2,705,000
Community revitalization through an information, counselling and referral service in Sri Lanka			2,649,817
Emergency shelter and non-food items support for the flood-affected vulnerable population in Pakistan			2,625,359
Migrant support programme 2010–2011 (MOC 2)			2,381,305
Information technology infrastructure upgrade for the ministry of internal affairs of Georgia			2,342,388
Emergency shelter and non-food items assistance to internally displaced persons and returnees – Yemen			2,254,208
Reinforcing the Congolese national police to fight illegal exploitation of natural resources and decrease population movements – Democratic Republic of the Congo			2,088,450
Humanitarian assistance to vulnerable populations in Iraq			2,032,761
Emergency assistance for Sudanese refugees in the upper Nile state – South Sudan			2,000,000
Shelter and non-food items support, temporary settlements support unit and district focal points			1,798,493
Comprehensive socioeconomic reintegration of Haitian returnees from the United States			1,768,663
Cholera prevention and response in vulnerable communities (logistics) – Haiti			1,739,642
Programme for rehabilitation and reintegration of marginalized youth – Morocco			1,525,115
Reducing Haitian migrant vulnerability in the Dominican Republic via assisted voluntary return			1,400,000
Counter-trafficking project in Central Asia			1,304,982
Programme to strengthen capacities to protect vulnerable migrants in Mesoamerica – phase III			1,200,000
Strengthening local capacities for disaster risk reduction and preparedness – Haiti – net of subsequent refund			1,164,618
Voluntary repatriation of Liberian nationals in Ghana			1,100,000
Providing infrastructure and regulatory reform to reduce movement of population – Democratic Republic of the Congo (east)			1,096,526
Southern Africa: Addressing irregular migration flows to South Africa – phase III			1,080,000
Resettlement and canal cleaning following the earthquake in Haiti (RCC)			1,028,275
Horn of Africa/Gulf of Aden/Yemen: Improving the protection of migrants – phase III			1,000,000
Emergency assistance programme for persons in need of protection in Ecuador, Panama and the Bolivarian Republic of Venezuela			1,000,000
Haiti transition initiative			957,772
Addressing the risks and needs of vulnerable migrants in the Greater Mekong Subregion and Malaysia			875,000
Reintegration of repatriated Guatemalan citizens: Protection, assistance and local development			865,370
Emergency shelter assistance in cyclone-affected regions of Mozambique	450,000		400,000
Conflict victims project: Institutional strengthening activity (CVP IS) – Colombia			850,000
Darien initiative – support for local governance and at-risk youth in the Darien			823,463
Haiti stabilization initiative – community-building in Martissant (HSI-MAR)			779,708
Programme for resettlement of discharged ministry of defence personnel in Bosnia and Herzegovina			772,995
Counter-trafficking in persons in Ukraine			754,020
HIV prevention and care interventions for migrants and affected communities in Africa			719,355
Mitigation, relief and reconstruction – Marshall Islands and Federated States of Micronesia			698,455
Voluntary Angolan repatriation 2011–2012			650,000
Support for the voluntary return and reintegration of Colombian refugees from Ecuador – Colombia			600,000
Emergency shelter support for the flood-affected families in region 10, Philippines			600,000
Countering trafficking in persons – phase III – Belarus			599,916

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>UNITED STATES OF AMERICA (continued)</b>			
Innovative career development project for the state border guard service of Ukraine			595,953
Building the capacity of refugees and providing them with new opportunities – Djibouti			577,688
Overcoming land tenure issues related to returns and reconstruction in Port-au-Prince, Haiti			558,544
Protection preparedness and capacity-building and durable solutions for internally displaced person populations – Zimbabwe			551,805
Capacity-building in relief commodities and supplies management for disaster preparedness – Haiti			542,945
Capacity-building for migration management through an interconnected personal identification and registration system			518,369
Expansion of Tajikistan border guards training centre to Dushanbe to minimize migrant smuggling			513,450
Enhancing national capacities for the prevention of trafficking in persons – Ethiopia			500,000
Syria crisis – IOM regional response			500,000
Project to address irregular migration in north Haiti – phase II			500,000
Rapid response fund: South Sudan and Abyei			498,618
Technical assistance for the government of Tajikistan for combating trafficking in persons – Tajikistan			467,700
Response and facilitation of durable solutions for mobile and vulnerable populations in Zimbabwe			447,804
Health assessments of US-bound refugees in Manila, Geneva, Nairobi, Ho Chi Minh City and Moscow			423,723
Developing and setting up mechanisms for victim identification, referral and protection – Russian Federation			402,542
Addressing irregular migration of sub-Saharan Africans through south Egypt			400,000
Emergency shelter, non-food items and transportation assistance to internally displaced persons			387,769
Combating human trafficking through government and civil society partnerships – Indonesia			383,772
Responding to population movements in the pre- and post-referendum period in northern Sudan			372,109
Improving operational management of field divisions of the state border guard service of Ukraine			369,231
Combating trafficking in children in Haiti			364,372
Preparedness for the 2012 hurricane season in Haiti			362,725
Albanian follow-on anti-trafficking efforts (AATE)			336,088
Enhancing capacity to manage mixed migration flows in China and the Republic of Korea – phase III			325,000
Kosovo anti-trafficking programme (KAP) for UNSC resolution 1244-administered Kosovo			310,236
Protecting vulnerable migrants in the Caribbean			310,000
Economic empowerment of internally displaced persons and unemployed in Georgia (EEG)			305,523
Training on counter-trafficking for international law enforcement academies (ILEA)			302,626
Supporting the government of Yemen to protect and assist victims of trafficking and prosecute traffickers			300,000
Voluntary repatriation of Burundian refugees from the United Republic of Tanzania			300,000
Enhancing measures to combat trafficking in persons through capacity-building – phase III – Azerbaijan			299,400
Fourth international conference on gender equity in disaster risk management – 2011			274,712
Community-based disaster risk reduction initiative in south-east Myanmar			251,185
Videoconferencing in court examinations of trafficking criminal cases – Ukraine			251,173
Capacity-building to operationalize anti-trafficking legislation in Zambia			237,025
Human resources, logistical and procurement support for flood-affected vulnerable populations in Pakistan			231,600
Direct assistance to victims of trafficking in Uzbekistan			229,250
Combating trafficking in human beings in Papua New Guinea			223,552
Combating trafficking in persons in Ecuador			221,487
Shelter support for the flood-affected population of Sindh province in Pakistan			216,816
Building national response capacity to combat human trafficking in Zimbabwe			213,390
Rapid humanitarian response – phase I – Afghanistan			212,320
Cholera prevention and response in vulnerable communities (health) – Haiti			212,165
Funds received in 2012 – to be allocated			211,034
Creation of counter-trafficking district task forces – Pakistan			205,623
Preventing corruption and impunity in the fight against trafficking (CIFAT)			203,575
Strengthening the multidisciplinary approach to achieve a life free of violence – Republic of Moldova			200,000
Strengthening the capacity of society and law officials to identify and protect victims of trafficking – Angola			197,567
Associate expert – Nairobi			190,000
Strengthening the government's capacity to address labour trafficking – Bangladesh			189,908
Partnership on HIV/AIDS and mobility in Southern Africa (PHAMSA) – Ripfumelo project			188,668
A Caribbean multilateral approach to prosecuting traffickers – Washington			179,123
Strengthening disaster risk reduction capacity and promoting community resilience – Indonesia			175,435
Supporting the government of Egypt's effort to combat human trafficking			171,573

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>UNITED STATES OF AMERICA (continued)</b>			
Strengthening capacities of the administrative courts and migration police – Ukraine			168,935
Strengthening capacity to prevent trafficking, protect victims and prosecute traffickers – Belize			159,339
Better analysis, better programmes: Evidence-based interventions in combating human trafficking			158,938
Responding to population movements in the post-South Sudan separation period in Sudan			158,633
Awareness-raising and capacity-building to counter trafficking in persons and protect victims – Jordan			152,076
Childcare, training and psychosocial assistance at selected immigration detention centres – Thailand			150,000
Counter-trafficking in Niamey and border areas – Niger			147,308
Establishment of the technical support unit of the regional conference on migration			141,400
Assistance for women and children detainees at the Bangkok immigration detention centre – Thailand			140,000
Building a support network for child victims of trafficking in Guinea-Bissau			133,065
Direct assistance for the Thai government – department of disaster preparedness and mitigation of Thailand			130,093
Capacity-building for law enforcement structures to reduce drug demand in Georgia			130,000
Prevention of human trafficking in vulnerable provinces of Afghanistan			129,755
Counter-trafficking technical assistance and training: A global rapid response project			122,899
Promoting peace and reconciliation in violence-affected communities in Colombia			121,000
Strengthening the capacity of the Mexican government in implementing the anti-trafficking in persons plan			120,966
Enhancing judicial capacities to address human trafficking – Libya			117,954
Combating trafficking in persons and strengthening prosecutions in Sri Lanka			100,956
Combating trafficking in Uzbekistan: Capacity-building for the government and civil society			100,400
Darien initiative – youth empowerment in Panama			100,034
Strengthening the national committee for combating trafficking in persons – Republic of Moldova			100,000
Comprehensive assessment of smuggling and trafficking in Egypt			100,000
Enhancing operational contacts between Georgian and Turkish law enforcement to combat trafficking			100,000
Addressing internal and labour trafficking in Viet Nam			96,164
Handover assistance and referral mechanisms with exchange of practices in anti-trafficking – Tunisia			96,009
Health-care services and follow-up care for Egyptians and migrants affected by violent unrest in Egypt			94,465
Enhancing the rule of law in Georgia through building a mock court room at Tbilisi state university			86,657
Global health and human trafficking programme – building capacity among health providers (GHTP)			85,195
Direct assistance for Mongolian victims of trafficking			80,792
Global conference of regional consultative processes – Peru			80,000
Disaster risk reduction through building community resilience in Timor-Leste			77,441
Harmonization of protocols for tuberculosis diagnosis and treatment of Bhutanese refugees in Nepal			75,283
Capacity-building in identifying and assessing human trafficking and protection – Syrian Arab Republic			73,477
Countering trafficking in persons in Sri Lanka – strengthening prosecution and victim protection – phase II			72,830
Phone-based survey of internally displaced persons in the Cap-Haïtien development corridor			69,916
Consultative workshop on community-based complaint mechanisms on sexual exploitation and abuse			66,167
Monitoring the forced mobilization and use of children in the 2012 cotton harvest – Tajikistan			62,538
Addressing human trafficking and slavery-related practices in northern Mali			60,974
Population baselines, population tracking and return impact assessments in Darfur, Sudan			57,466
Promoting better health protection for detained migrants in the Sinai			51,594
Humanitarian assistance for returnees from Nigeria			50,000
Strengthening Chad's capacity to prevent and combat trafficking in persons – net of subsequent refund			43,428
Combating human trafficking in Haiti and the Dominican Republic			42,954
Capacity-building for Georgian authorities project phase IV: Women in the police conference in Tbilisi, Georgia			40,500
Return of highly vulnerable migrants to Central America and Mexico (RCM)			40,000
Thematic discussions on international migration and development (HLD series 2013)			38,207
Capacity-building as disaster preparedness: Reducing risks of population displacement – South Africa			26,458
Supporting the government of the Democratic Republic of the Congo's efforts to combat trafficking			26,216
Population baselines, population tracking and return assessment in north and south Darfur			23,796
Raising awareness of vulnerable migrants in the north-west region – Haiti			20,764
Conflict resolution and internally displaced person site planning in Kathmandu Valley, Nepal			15,441
Supporting human rights and the rule of law in Iraq			10,898
Capacity-building in identification and protection of victims of trafficking in Senegal			10,171
Combating illegal migration through fraud detection (FAIM)			9,435
Next-door family EU-inclusive neighbourhoods – Slovakia			6,026

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>UNITED STATES OF AMERICA (continued)</b>			
Institutional strengthening in the Bahamas, Barbados and Saint Lucia to counter human trafficking			5,695
Awareness-raising on migrants and welfare in Thailand			5,433
Strengthening Burkina Faso's referral system to protect victims of trafficking – net of subsequent refund			4,276
Annual tripartite consultations/working group on resettlement			3,640
European local cooperation for integration (ELCI) – France – net of subsequent refund			2,007
Comprehensive action to combat trafficking in persons in Maldives			1,923
IOM Helsinki service fee project			1,900
Health assessments for the Hmong of Myanmar	110		
Strengthening Peruvian capacity to fight trafficking in high-risk situations in informal mining and logging activities			(3,559)
Empowering Yemen to address mixed migration and protect vulnerable migrants – refund			(3,649)
Halt exploitation, learn to prosecute (HELP) III – Timor-Leste – refund			(6,961)
Advanced training on counter-trafficking for officers in Argentina – refund			(7,118)
Rubble removal in Muzaffarabad – Pakistan – refund			(20,266)
Colloquiums on addressing the protracted Somali refugee situation in the Horn of Africa – Kenya – refund			(24,245)
Provision of water, sanitation and hygiene promotion among refugees in western Equatoria state in South Sudan – refund			(38,579)
Assistance for refugees from the Democratic Republic of the Congo and the Central African Republic in South Sudan – refund			(56,590)
<b>Total: United States of America – Unearmarked and earmarked</b>	<b>7,214,090</b>	<b>2,000,000</b>	<b>331,131,813</b>
<b>YEMEN</b>			
Indirect support costs – Yemen			9,308
<b>Total: Yemen – Earmarked</b>			<b>9,308</b>
<b>Subtotal: MEMBER STATES</b>	<b>7,310,368</b>	<b>4,093,922</b>	<b>880,303,569</b>
<b>NON-MEMBER STATES</b>			
<b>INDONESIA</b>			
Towards sustainable economic growth for displaced groups in the Bener and Tengah districts, Indonesia			2,227,974
<b>Total: Indonesia – Earmarked</b>			<b>2,227,974</b>
<b>KUWAIT</b>			
Training of trainers on counter-trafficking and human smuggling prevention – Kuwait			36,000
Regional training on combating transnational organized crime – Kuwait			33,000
<b>Total: Kuwait – Earmarked</b>			<b>69,000</b>
<b>SAUDI ARABIA</b>			
Emergency voluntary return and assistance for migrants stranded in north-western Yemen			200,000
<b>Total: Saudi Arabia – Earmarked</b>			<b>200,000</b>
<b>Subtotal: NON-MEMBER STATES</b>			<b>2,496,974</b>
<b>UNSC RESOLUTION 1244-ADMINISTERED KOSOVO</b>			
Beautiful Kosovo project for the benefit of marginalized groups in targeted communities			316,973
Return and reintegration in UNSC resolution 1244-administered Kosovo – phase III (EU-RRK III)			21,983
<b>Subtotal: UNSC RESOLUTION 1244-ADMINISTERED KOSOVO</b>			<b>338,956</b>
<b>EUROPEAN COMMISSION</b>			
Funds received in 2012 – to be allocated			6,039,182
Humanitarian assistance, including evacuation assistance for migrants affected by the crisis in Libya			5,126,735
Promoting better management of migration in Nigeria: Implementation phase			4,027,060
Implementation of the EU observation mission to Sierra Leone 2012			4,007,434
EU election observation mission to Uganda 2011 – net of subsequent refund			3,444,730
EU election observation mission in Tunisia 2011			3,415,170
Beautiful Kosovo project for the benefit of marginalized groups in targeted communities			3,365,993

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>EUROPEAN COMMISSION (continued)</b>			
Emergency assistance for populations affected by the crisis in South Sudan			3,116,883
Encouraging migrant returns from Libya and reinforcing their communities of return			2,782,609
Peace and stability quick-impact fund for the south-north border areas of South Sudan			2,226,494
Provision of technical assistance for the referendum and related processes in Sudan			2,094,485
Working towards preventing and reducing violence in Jonglei state, South Sudan			1,961,558
Return assistance and camp management operations for earthquake victims in Haiti			1,668,955
EU election observation mission to Sudan 2010 – net of subsequent refund			1,400,495
Shelter support for flood-affected population in Khyber Pakhtunkhwa, Sindh and Punjab provinces – Pakistan			1,310,616
Migration for development in the western Balkans (MIDWEB)			1,294,827
EU community stabilization programme – phase II – UNSC resolution 1244-administered Kosovo			1,287,657
Facilitating assisted voluntary return and reintegration (SIREADA) – Russian Federation and Ukraine			1,261,997
Emergency transportation for stranded South Sudanese returnees in Kosti, Sudan			1,219,893
Capacity-building of institutions involved in migration management and reintegration in Serbia			1,107,751
Integrated support programming for internally displaced persons and returnees in Sudan			1,034,281
Camp coordination and camp management operations for earthquake victims in Haiti			1,032,995
Provision of emergency shelter support to the flood-affected population in Pakistan (PESS)			1,029,601
Addressing the needs of unaccompanied minors in Greece			1,024,860
Emergency and early recovery assistance for vulnerable migrants in mixed migration flows – Zimbabwe			1,003,764
Surviving and recovering from disaster and displacement II (SARDDII) – Ethiopia			1,003,764
Shelter and camp coordination and camp management assistance in earthquake-affected areas – Haiti			871,605
Humanitarian support for Chadian returnees and third-country nationals who fled Libya			858,015
Provision of security awareness induction support to the humanitarian community in Pakistan			845,771
Support for the establishment of effective readmission management in Armenia, Azerbaijan and Georgia			843,509
EU migration and development component – Republic of Moldova mobility partnership			817,389
Fostering health provision for migrants, the Roma and other vulnerable groups			796,364
Best practices on collecting and sharing labour migration data			778,943
Emergency and unmet humanitarian needs in communities highly affected by displacement crises – Zimbabwe			777,723
Symbolic reparation: Ceremony for returning the remains of victims of the armed conflict to their families – Colombia			738,770
Capacity-building for migration management in China – phase II			683,686
Integrated migration programming: Locating, assessing and assisting returnees and internally displaced persons in South Sudan			673,575
Enhancing the health status of uprooted people and host communities in Mon State, Myanmar			619,946
Support for the consolidation of police reform in Aceh			600,103
Continuing emergency assistance to typhoon-affected families in region 10, Philippines			546,584
Strengthening dialogue and cooperation to establish management models on migration and development policies			527,752
Direct assistance to Iraqi female-headed families and victims of trafficking in the Syrian Arab Republic			497,592
Capacity-building in disaster risk management: Evacuation policy and community-based disaster risk reduction – Haiti			490,196
Enhancing capacities in EU member states and third countries to promote durable solutions for unaccompanied minors			432,741
Austria, Belgium, France, the Netherlands and Switzerland towards job placement for Iraqi returnees			422,547
Emergency shelter and cluster coordination support for the flood-affected population of Pakistan			389,609
Strengthening surveillance capacity on the “green” and “blue” border between Belarus and Ukraine			363,922
National police reform and human resource management – phase III – Democratic Republic of the Congo			353,925
European migration network – national contact point for Austria 2012			339,820
GIVE – Grassroots integration through volunteering experiences – Ireland			339,113
Capacity-building and community preparedness – Turkmenistan			337,710
Models for integration and prevention of exclusion: Empowering migrant youth – IYouth – Finland			318,996
Enhancing national capacity in camp coordination and camp management – Namibia			317,881
Surviving and recovering from disaster and displacement – Ethiopia (SARDD)			308,880
Assistance for the most vulnerable displaced and host populations affected by the Mali crisis			308,880
Enhancing aid efficiency in Darfur through registration and verification of beneficiaries – Sudan			300,511
Facilitating a coherent migration management approach in Ghana, Nigeria, Senegal and Libya – net of subsequent refund			251,806

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>EUROPEAN COMMISSION (continued)</b>			
Fostering and improving integration of trafficked persons (FIIT) – France			246,993
Community stabilization programme (EU-CSP) – UNSC resolution 1244-administered Kosovo			244,823
Empowering the government and civil society in Yemen to address mixed migration			231,481
EU election observation mission to the Plurinational State of Bolivia 2009			225,208
EU election observation mission to Ecuador 2009			224,815
Support for Georgian authorities to implement the EU readmission agreement			210,569
Addressing migration and human trafficking in Viet Nam: Capacity-building and technical assistance			203,069
Protection and safe water for exposed and vulnerable households in cyclone Giri-affected areas – Myanmar			192,012
Linking in EU resettlement – connecting (local) resettlement practitioners – Belgium			184,042
European migration network – national contact point for Lithuania 2012			183,276
Emergency relief assistance for typhoon and flood-affected population in regions 2 and 3, Philippines			180,180
Provision of security awareness induction support to the humanitarian community in Pakistan (SAITPK)			177,384
Emergency assistance for typhoon-affected families in region 10, Philippines			171,569
European local cooperation for integration (ELCI) – France			165,360
European migration network – national contact point for Slovakia			154,757
Mobility of health professionals			152,498
Transport and logistical assistance for refugees from the Democratic Republic of the Congo returning from Zambia			134,057
Integration dialogue in religious communities in Finland, Denmark, France, Germany, Latvia, Lithuania and Spain			131,521
Zimbabwe migration and development strategies			124,707
Migrant women and men working together to stop violence against women – Viet Nam			112,511
Best practices to assist unaccompanied minor asylum-seekers in EU member states			105,652
Migrants in the spotlight: Training and capacity-building for media representatives and students – Hungary			104,786
Support for the reform and management of the Congolese national police – Democratic Republic of the Congo			104,585
Supporting regional integration through improved migration management in Central America			104,313
Linked efforts for reintegration between the two shores (LER) – Spain			97,888
Enhancing disaster preparedness and response capacity in the Garut district of West Java (EDP)			91,743
Capacity-building to prevent and combat trafficking in human beings in Colombia			71,312
Support to the eastern partnership panel on migration and asylum – Ukraine			64,820
Promoting better management of migration in Nigeria			62,333
Preparedness for and control of communicable diseases of epidemic and life-threatening proportions among internally displaced persons – Indonesia			58,353
Camp management support and emergency non-food items distribution for flood-affected families in Camarines Sur, Philippines			49,020
Integrated return programming in southern Sudan and southern Kordofan, Sudan			45,990
Supporting migration management in Montenegro			41,023
EU election observation mission in Tunisia 2011			30,453
Provision of housing and income-generation support to refugees and internally displaced persons – Serbia			30,141
Reducing vulnerability of internally displaced persons in relation to public health risks in priority camps – Port-au-Prince, Haiti			26,089
Camp management support and non-food item distribution to flood-affected families in Cotabato, Philippines			24,845
European migration network: National contact point for Austria			10,593
Technical cooperation and capacity-building for Ukraine and the Republic of Moldova (GUMIRA)			7,140
European migration network: National contact point for Lithuania (2011)			4,322
Independent network of labour migration and integration experts (LINET) in Brussels			1,754
Emergency humanitarian assistance for mobile and vulnerable households in urban and rural Zimbabwe – refund			(1,202)
Strengthening the role of civil society in eliminating human trafficking in Zimbabwe (ROCSE) – refund			(1,256)
Technical assistance for EU support to the Philippine justice system – refund			(1,733)
Poverty alleviation in marginalized municipalities (PAMM) – UNSC resolution 1244-administered Kosovo – refund			(2,817)
Protection, assistance and sustainable return and reintegration of displaced persons in Timor-Leste – refund			(4,483)
Protection and monitoring of returnees and internally displaced persons registration in Darfur, Sudan – refund			(6,495)

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>EUROPEAN COMMISSION (continued)</b>			
Emergency humanitarian assistance for mobile and vulnerable households in urban areas in Zimbabwe – refund			(6,906)
Strengthening the capacity of migration management in the Democratic Republic of the Congo – refund			(9,058)
Joint multidisciplinary training activities to prevent and combat trafficking in human beings – refund			(9,094)
European migration network: National contact point for Lithuania 2010 – refund			(9,199)
Regional programme and dialogue on facilitating safe and legal migration from South Asia – refund			(13,035)
European migration network: National contact point for Austria 2010 (NCP AT 2010) – refund			(17,123)
Enhanced stabilization through sustainable reintegration of internally displaced persons – Timor-Leste – refund			(23,450)
Enhancement of the management of the Russian Federation border checkpoints – refund			(31,622)
Continued emergency humanitarian assistance for mobile and vulnerable households in urban and rural Zimbabwe – refund			(34,114)
Integrated return programming in southern Sudan and southern Kordofan, Sudan – refund			(50,322)
Protection and monitoring of returnees and internally displaced persons registration in Darfur, Sudan – refund			(80,290)
Support for the reform and management of the Congolese national police – phase II – Democratic Republic of the Congo – refund			(98,270)
Promotion of resettlement in the EU – refund			(106,683)
Strengthening integrated border management in the western Balkans and Turkey – refund			(242,414)
Election observation mission in the Plurinational State of Bolivia 2009 – net of subsequent refund			(376,547)
<b>Subtotal: EUROPEAN COMMISSION</b>			<b>78,705,522</b>
<b>UNITED NATIONS ORGANIZATIONS</b>			
<b>ALBANIA ONE UN COHERENCE FUND</b>			
Supporting the government of Albania's efforts to efficiently and effectively manage migration			30,000
<b>Total: Albania One UN Coherence Fund – Earmarked</b>			<b>30,000</b>
<b>CAPE VERDE TRANSITION FUND</b>			
Migration House in Cape Verde			5,000
<b>Total: Cape Verde Transition Fund – Earmarked</b>			<b>5,000</b>
<b>CENTRAL EMERGENCY RESPONSE FUND</b>			
Emergency shelter and camp coordination assistance for typhoon-affected families in Mindanao			3,000,828
Provision of emergency non-food items and emergency shelter materials to internally displaced person returnees and host communities – South Sudan			2,599,030
Emergency assistance for new internally displaced persons within Abyan governorate, Yemen			1,902,431
Support for the return and relocation of internally displaced persons within the camp coordination and camp management framework – Haiti			1,900,000
Non-food items, transport and humanitarian communications for internally displaced persons and returnees from the federally administered tribal areas – Pakistan			1,359,269
Increasing access to provision of tuberculosis and associated health services for displaced Syrians in Jordan	950,571		140,520
Water, sanitation and hygiene assistance for the refugee population in the upper Nile state, South Sudan			1,067,774
Humanitarian and shelter response to hurricane Sandy – Haiti			1,018,566
Provision of life-saving water, sanitation and hygiene support to vulnerable internally displaced person households remaining in camps – Haiti			999,679
Common transport services for refugees – South Sudan			969,420
Humanitarian evacuation and assistance for the most vulnerable migrant workers – Syrian Arab Republic			957,575
Life-saving transport assistance to stranded and vulnerable South Sudanese in Kosti, Sudan			882,075
Contributing to meeting critical needs of the Ivorian population through the rehabilitation of shelters			799,503
Western Ethiopia refugee shelter project			750,001
Emergency shelter, camp management and coordination support for the flood-affected population in Pakistan			669,970
Humanitarian evacuation and assistance for the most vulnerable migrant workers and host communities in the Syrian Arab Republic			655,919
Enhanced provision of life-saving prevention for internally displaced persons			522,695
Emergency material aid for returnees to the Abyan governorate, Yemen			518,629



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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>CENTRAL EMERGENCY RESPONSE FUND (continued)</b>			
Emergency shelter and information management support for disaster-affected areas in Mindanao, Philippines			500,039
Emergency water, sanitation and hygiene assistance for returnees to the Abyan governorate, Yemen			466,413
Rwamwanja settlement emergency response – Uganda			465,192
Rapid assistance for Syrians arriving in Turkey and residing in camps and tent cities			462,240
Establishment and maintenance of basic living conditions for earthquake victims – Guatemala			458,928
Life-saving health and psychosocial care for internally displaced persons, returnees and crisis-affected populations in Abyan governorate, Yemen			407,970
Support for collection centre management, shelter and non-food items			388,710
Community-based management of moderate and severe acute malnutrition in Abyan governorate, Yemen			343,342
Protection of internally displaced children in Abidjan, Aden and Lahj governorates, Yemen			335,338
Increasing temporary shelter capacities to protect vulnerable conflict-affected internally displaced persons – Colombia			316,000
Emergency support for Syrian refugees and vulnerable Lebanese returnees who fled to Lebanon			300,000
Provision of family emergency kits for Syrian refugees in Al-Qa'im camp, Iraq			245,779
Monitoring and response of sexual and gender-based violence in internally displaced persons camps – Haiti			215,008
Improving life-saving health-care access and protection of vulnerable migrants in Djibouti			199,998
Protection and assistance for internally displaced persons in Mali			70,275
Construction of single family shelters in Colombia – refund			(243)
Supporting host communities affected by the 2011 drought and spillover effects of the massive refugee influx in north-eastern Kenya – refund			(323)
Replenishing life-saving medical supplies clinics and health facilities in Al-Jawf governorate, Yemen – refund			(837)
Addressing the needs of internally displaced persons in Somalia and Ethiopia – refund			(901)
Emergency water/hygiene assistance for conflict-affected internally displaced persons and their host communities in Al-Jawf – refund			(1,488)
Emergency assistance for 3,000 stranded Ethiopians in Haradh, Yemen – refund			(3,765)
Camp management support and service provision to internally displaced persons in western Côte d'Ivoire and around Abidjan – refund			(35,099)
Return of highly vulnerable and stranded internally displaced persons from Khartoum to South Sudan – refund			(78,703)
Life-saving response for stranded refugees, asylum-seekers and irregular migrants in Cabo Delgado – refund			(196,349)
Emergency assistance for stranded African migrants in Haradh, Yemen – refund			(243,573)
Emergency assistance for conflict-affected internally displaced persons in South Sudan – refund			(733,073)
Assistance including evacuation of migrants affected by the crisis in Libya and stranded in Niger – refund			(1,567,421)
<b>Total: Central Emergency Response Fund – Earmarked</b>	<b>950,571</b>		<b>23,027,341</b>
<b>ECONOMIC AND SOCIAL COMMISSION FOR ASIA AND THE PACIFIC</b>			
Situation report on international migration in East Asia and South-East Asia – refund			(5,367)
<b>Total: Economic and Social Commission for Asia and the Pacific – Earmarked</b>			<b>(5,367)</b>
<b>FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS</b>			
Soil conservation project for vulnerable communities in the districts of Gonaives, Haiti			73,491
Soil conservation project for the vulnerable communities in the district of Petit Goave, Haiti			66,500
Internal service fee receiver – Dakar			2,997
<b>Total: Food and Agriculture Organization of the United Nations – Earmarked</b>			<b>142,988</b>
<b>INDONESIA DISASTER RECOVERY FUND</b>			
Merapi volcanic eruption livelihoods recovery programme – Indonesia			329,662
<b>Total: Indonesia Disaster Recovery Fund – Earmarked</b>			<b>329,662</b>
<b>INTERNATIONAL LABOUR ORGANIZATION</b>			
Promoting decent work through improved migration policy and its application in Bangladesh			250,000
Effective governance of labour migration and its skill dimensions – Ukraine			45,881
Strengthening anti-trafficking responses in Armenia, Azerbaijan and Georgia (SCATR) – refund			(32,914)
<b>Total: International Labour Organization – Earmarked</b>			<b>262,967</b>

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>JOINT PROGRAMME FOR HAITI CHAMPS DE MARS</b>			
Return of internally displaced persons to Champs de Mars – Haiti			7,458,377
<b>Total: Joint Programme for Haiti Champs de Mars – Earmarked</b>			<b>7,458,377</b>
<b>JOINT UN PROGRAMME OF SUPPORT ON AIDS IN UGANDA</b>			
AIDS in Uganda – 2008			165,935
<b>Total: Joint UN Programme of Support on AIDS in Uganda – Earmarked</b>			<b>165,935</b>
<b>MDG ACHIEVEMENT FUND</b>			
Joint programme on urban and peri-urban water and sanitation management – Angola			425,000
Programme to address violence against women – Bangladesh			246,122
Youth employability and retention programme (YERP)			199,017
Engaging Tunisian youth			119,219
Children, food security and nutrition in Angola (CFN)			68,447
Competitive development in the Brunca region of Costa Rica			67,410
Social inclusion and conflict transformation in war-affected areas of Croatia – refund			(18,845)
<b>Total: MDG Achievement Fund – Earmarked</b>			<b>1,106,370</b>
<b>MOZAMBIQUE ONE UN FUND</b>			
Adaptation and resilience in the Limpopo River basin, Mozambique			202,381
Funds received in 2012 – to be allocated			259,900
<b>Total: Mozambique One UN Fund – Earmarked</b>			<b>462,281</b>
<b>OFFICE FOR THE COORDINATION OF HUMANITARIAN AFFAIRS</b>			
Emergency non-food item response for conflict-affected displaced persons in Mubarek and Moyale Woredas, Liben zone, Ethiopia			654,174
Emergency assistance for vulnerable internally displaced persons and host communities in Abyan governorate, Yemen – net of subsequent refund			298,993
Rapid emergency response to conflict displaced people in Moyale, Borena zone, Ethiopia			232,618
Life-saving community-level response to cholera in the upper Artibonite – Haiti			200,000
Communications support for monsoon flood-affected populations in Balochistan, Punjab and Sindh, Pakistan (2010)			100,000
<b>Total: Office for the Coordination of Humanitarian Affairs – Earmarked</b>			<b>1,485,785</b>
<b>PAKISTAN ONE FUND</b>			
Strengthening disaster risk reduction and emergency preparedness – Pakistan			100,000
<b>Total: Pakistan One Fund – Earmarked</b>			<b>100,000</b>
<b>PEACEBUILDING FUND</b>			
Stabilization and reintegration support for returnees in South Sudan			1,100,000
Support for implementing Sierra Leone reparations programmes under recommendations of the truth and reconciliation committee			1,100,000
Conflict prevention through community stabilization – Chad			1,068,119
Capacity-building for Sierra Leone – net of subsequent refund			(74,069)
South Sudan referendum: Out-of-country registration and voting – refund			(1,265)
<b>Total: Peacebuilding Fund – Earmarked</b>			<b>3,192,785</b>
<b>SIERRA LEONE MULTI-DONOR TRUST FUND</b>			
Institutional and human resources technical assistance for the Sierra Leone department of immigration			100,000
<b>Total: Sierra Leone Multi-Donor Trust Fund – Earmarked</b>			<b>100,000</b>
<b>SOUTH SUDAN COMMON HUMANITARIAN FUND</b>			
Provision of non-food items and emergency shelter materials to internally displaced persons, returnees and host community members in South Sudan			3,946,682
Humanitarian common transport services in South Sudan			3,499,005
Emergency assistance for vulnerable and stranded returnees in South Sudan			2,894,778
Humanitarian common logistic services in South Sudan			1,710,000
Provision of emergency non-food items and emergency shelter materials to internally displaced persons, returnees and host community members – South Sudan			890,668
Provision of safe water, adequate sanitation and hygiene promotion to vulnerable persons in areas impacted by high levels of returns			750,002
Humanitarian common logistics services in South Sudan			507,103

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>SOUTH SUDAN COMMON HUMANITARIAN FUND (continued)</b>			
Enhanced primary health-care services for vulnerable persons in the upper Nile state, South Sudan			365,000
Provision of safe water, sanitation and hygiene promotion to vulnerable persons – South Sudan			350,000
Coordination of non-food items and emergency shelter cluster in South Sudan			299,279
<b>Total: South Sudan Common Humanitarian Fund – Earmarked</b>			<b>15,212,517</b>
<b>SUDAN COMMON HUMANITARIAN FUND</b>			
Supporting the transportation of vulnerable and stranded South Sudanese returnees to South Sudan			2,508,827
Meeting water scarcity-integrated water, sanitation and hygiene approaches for durable solutions in the three areas – Sudan			800,000
Emergency transportation for stranded South Sudanese returnees in Kosti, Sudan			774,540
Registration and verification of internally displaced persons displaced in urban and semi-urban areas in Darfur, Sudan			609,000
Addressing human trafficking, kidnapping and smuggling of persons in the east of Sudan and Khartoum			540,000
The common humanitarian pipeline for emergency shelter and non-food items – Sudan			398,786
<b>Total: Sudan Common Humanitarian Fund – Earmarked</b>			<b>5,631,153</b>
<b>STABILIZATION AND RECOVERY FUNDING FACILITY IN EASTERN DRC</b>			
Reinforcing the Congolese national police to fight sexual violence and decrease the movement of internally displaced persons			1,500,000
<b>Total: Stabilization and Recovery Funding Facility in Eastern DRC – Earmarked</b>			<b>1,500,000</b>
<b>TANZANIA ONE UN FUND</b>			
IOM actions in the refugee programme of the UNDP (2011–2015) – United Republic of Tanzania			1,083,226
IOM actions in the social protection programme of UNDP (2011–2015) – United Republic of Tanzania			291,961
<b>Total: Tanzania One UN Fund – Earmarked</b>			<b>1,375,187</b>
<b>UNAIDS</b>			
Joint programme of support on AIDS in Kenya			124,000
Combination prevention in migration-affected communities in southern Mozambique			120,000
Knowledge, attitude and practice survey on HIV and mobility in Mon State – Myanmar – refund			(49,220)
<b>Total: UNAIDS – Earmarked</b>			<b>194,780</b>
<b>UNICEF</b>			
Access to improved sanitation facilities for IOM T-shelter beneficiaries – Haiti			199,580
Support for the government of Zambia for action against human trafficking (PNAHT)			172,026
Reinforcing the capacity of the Haitian government to combat trafficking			95,498
Community-based HIV prevention and stigma reduction in Somalia under the global fund round 8 HIV grant			69,690
Prevention of child trafficking and other child abuses – Ghana			59,994
Tools for two-way communications – Haiti			52,193
Return and reintegration programme for children and adolescents who are victims of trafficking in Argentina			35,292
Contribution to improve education and links with higher education – Colombia			25,056
Support for vulnerable and at-risk adolescents and youth under the global fund round 8 HIV grant (VARA)			24,263
Research project on human trafficking in the Congo			20,000
Funds received in 2012 – to be allocated			32,343
<b>Total: UNICEF – Earmarked</b>			<b>785,935</b>
<b>UN-WOMEN</b>			
Uruguay unites to end violence against women and adolescents: IOM counter-trafficking component			47,080
Carpet weaving training for rural women in Diyala, Iraq			34,647
Implementation of workshop of DEMO-DC officials informing migrants about safe migration – Bangladesh – refund			(203)
Domestic workers: Interface of migration and development: Action to expand good practices – Jamaica – refund			(14,649)
<b>Total: UN-WOMEN – Earmarked</b>			<b>66,875</b>

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>UNITED NATIONS DEVELOPMENT PROGRAMME</b>			
Diaspora engagement development – UNSC resolution 1244-administered Kosovo			253,246
Promotion of rights in Brazilian migrant policy			225,000
Joint migration and development initiative when UNDP serves as executing entity – Belgium			184,643
Provision of focal point services in Egypt, Georgia, Sri Lanka and Tunisia (PFPS–Tunisia)			188,834
Strengthening local response and management of risks of seismic events – Dominican Republic			123,660
Joint migration and development initiative – phase II – Belgium			101,996
Funds received in 2012 – to be allocated			57,967
Building knowledge and improving support for migrants' spouses and family members in Azerbaijan			39,992
Emergency reintegration assistance to Ghanaian migrants affected by the Libya crisis			31,000
Mainstreaming migration into the national development strategy in Ghana – net of subsequent refund			29,215
Migration and economic development – Philippines			16,500
Provision of focal point services in Egypt, Georgia, Sri Lanka and Tunisia (PFPS–Sri Lanka)			14,300
Provision of focal point services in Egypt, Georgia, Sri Lanka and Tunisia (PFPS–Egypt)			14,300
Integrated strategy for the prevention and elimination of gender-based violence in Colombia – refund			(28,330)
<b>Total: United Nations Development Programme – Earmarked</b>			<b>1,252,324</b>
<b>UNDP PROJECT CLEARING ACCOUNT</b>			
Sudan disarmament, demobilization and reintegration programme			3,355,559
Enhancing national capacities in conflict mapping, analysis and transformation in Sudan			2,826,152
Qualified expatriate Somali technical support: Migration for development in Africa			977,217
Support for the judicial and penitentiary institutions of the Democratic Republic of the Congo			790,670
Crisis, recovery, mapping and analysis project to reduce conflict over natural resources among displaced populations – South Sudan			761,457
Support for the South African government to strengthen communities of diversity and peace			755,905
HIV/AIDS national capacity-building and awareness-raising activities in Bosnia and Herzegovina			407,231
Joint conflict-reduction programme – Sudan			388,135
HIV prevention among labour migrants and their families in Tajikistan			349,269
Mobilizing local resources for community development for labour migrants in the Sughd province, Tajikistan			293,879
Reintegration of former combatants and improving the conditions of life in Walikale – phase II – Democratic Republic of the Congo			165,696
Reintegration of former combatants and improving the conditions of life in Walikale – phase II – Democratic Republic of the Congo			106,250
Provision of focal point services in Egypt, Georgia, Sri Lanka, Tunisia, Philippines and Morocco			91,200
Libya electoral assistance project			63,385
Support for Congolese police in preventing population displacement – Democratic Republic of the Congo			44,994
Strengthening emergency preparedness and response at the national, district and municipal levels in Nepal			35,277
Community development project around the three military camps: Saio, Nyamunyuni and Nyangesi			18,000
Tools for two-way beneficiary communication – Haiti			2,310
Support for the recovery of Abyei, Sudan – phase II			1,730
Funds received in 2012 – to be allocated			1,223
Qualified expatriate Somali technical support – QUEST-MIDA – Somalia			1,091
<b>Total: UNDP Project Clearing Account – Earmarked</b>			<b>11,436,630</b>
<b>UNITED NATIONS EDUCATIONAL, SCIENTIFIC AND CULTURAL ORGANIZATION</b>			
Support for the movement of facilities illegally localized in the Virunga national park			60,000
<b>Total: United Nations Educational, Scientific and Cultural Organization – Earmarked</b>			<b>60,000</b>
<b>UNITED NATIONS HIGH COMMISSIONER FOR HUMAN RIGHTS (OFFICE OF THE)</b>			
Provision of emergency transportation and shelter in the Ifo extension camp, Kenya			998,807
Immediate humanitarian assistance for the drought-affected Somali refugees in Ethiopia			314,704
<b>Total: United Nations High Commissioner for Human Rights (Office of the) – Earmarked</b>			<b>1,313,511</b>
<b>UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES (OFFICE OF THE)</b>			
Enhancing protection mechanisms for mobile populations at the key border areas in Angola			1,803,323
Provision of dignified transport for South Sudanese and Sudanese refugees from border areas – Ethiopia			1,247,211
Transportation and logistics assistance for the repatriation of refugees in Liberia and Côte d'Ivoire			1,200,237
Livelihood pilot project for returning internally displaced persons in Baghdad			1,100,000

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES (OFFICE OF THE) (continued)</b>			
Repatriation assistance for Angolan refugees in the Democratic Republic of the Congo 2012 – phase III – net of subsequent refund			948,531
Protection of internally displaced persons (IDPs), IDP returnees and refugee returnees in the south, Al Basrah			798,916
Assistance and logistics support for the registration of Malian refugees in Burkina Faso – phase II			736,911
Repatriation of Angolan refugees from Mayukwayukwa and Meheba settlements – Zambia – net of subsequent refund			638,341
Provision of transitional shelters in ifo 2 – Kenya			632,615
Air transportation for extremely vulnerable persons from Khartoum to South Sudan			600,000
Health assistance for persons of concern at the Sallum border, Egypt			558,854
Management and coordination of the emergency shelter and non-food items sector for Darfur, Sudan			535,541
Provision of transport and shelter to refugees in Melkadida camp, Ethiopia			520,831
Transportation and travel health assistance for Malian refugees in Niger			404,943
Transitional shelter provision for South Sudanese refugees in Fugnido refugee camp			390,100
Provision of transportation and tuberculosis detection, treatment and prevention services for Syrian refugees			348,363
Transportation to countries of resettlement or transit of refugees from various countries (TRTR)			277,588
Logistics assistance for former Burundian refugees to facilitate orderly return to Burundi – United Republic of Tanzania			256,269
Repatriation assistance for Angolan refugees in the Democratic Republic of the Congo 2012 – phase III			219,045
Repatriation of refugees – Yemen			200,036
Emergency response to internally displaced persons in Khartoum – net of subsequent refund			198,375
Enhancing the livelihoods coping mechanisms of Syrian refugees in northern Iraq			195,168
Funds received in 2012 – to be allocated			193,755
Tolerance promotion and conflict mitigation information campaign in the Dominican Republic			150,000
Logistics assistance for former Burundian refugees to facilitate orderly return to Burundi – United Republic of Tanzania			122,132
Repatriation assistance to 200 Liberian refugees in Guinea			101,150
Provision of emergency transportation and shelter in the Ifo extension camp – Kenya			62,686
Voluntary repatriation of refugees from South Africa			57,478
Provision of transitional shelters in Ifo 2 – Kenya			57,418
Promotion of resettlement in the EU			53,886
Voluntary repatriation of refugees from Yemen (VRRE)			49,493
Provision of emergency transportation and shelter in Ifo camp extension (international staff salaries) – Kenya			31,500
Movements from Africa to Denmark (MFAD)			16,979
Linking in EU resettlement – connecting (local) resettlement practitioners – Belgium			12,870
Enhancing the protection of stranded migrants in West Africa: A study in Niger and Togo			11,309
Documentation for Haitian victims of sexual and gender-based violence in country resettlement programmes			10,983
Voluntary repatriation of refugees from the Russian Federation			7,110
Global movement project (GMP Pretoria)			4,760
Repatriation from Kenya			2,969
Protection of lands and property of the displaced population – phase III – Colombia – refund			(3,334)
Assisted voluntary return programme in Belarus – refund			(3,903)
Transportation assistance to third-country nationals and returning Liberian migrants (RLN) – refund			(5,915)
Repatriation assistance for Angolan refugees in the Democratic Republic of the Congo – 2011 – phase II – refund			(126,860)
<b>Total: United Nations High Commissioner for Refugees (Office of the) – Earmarked</b>			<b>14,617,664</b>
<b>UNITED NATIONS INTERIM SECURITY FORCE FOR ABYEI</b>			
Providing material for a well-water rehabilitation project in the Abyei administrative area			112,467
<b>Total: United Nations Interim Security Force for Abyei – Earmarked</b>			<b>112,467</b>
<b>UNITED NATIONS OFFICE FOR PROJECT SERVICES</b>			
Community-based artemisinin resistance containment for the mobility-affected community in Myanmar	160,431		1,023,634
Construction of houses in the east region of the Democratic Republic of the Congo			1,000,000
Post-Nargis recovery and emergency preparedness plan for health (PONREPP)			479,948
Post-Nargis recovery and emergency preparedness plan for health (PONREPP)			429,423

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>UNITED NATIONS OFFICE FOR PROJECT SERVICES (continued)</b>			
Business development service for the benefit of youth, women, displaced persons, among others – Iraq			300,000
Joint initiative on maternal, newborn and child health – Myanmar			186,617
Support for the sustainable return of 190 vulnerable internally displaced person families			183,130
Malaria, tuberculosis and HIV/AIDS prevention, diagnosis and treatment or care and support for migrants	110,769		17,677
Joint initiative on maternal, newborn and child health – Myanmar			102,838
Sustainable waste management initiative for a healthier tomorrow (SWIFT III) – Serbia			66,761
<b>Total: United Nations Office for Project Services – Earmarked</b>	<b>271,200</b>		<b>3,790,027</b>
<b>UNITED NATIONS OFFICE ON DRUGS AND CRIME</b>			
Capacity-building on community stabilization for Afghan victims of injustice through infrastructure programmes			1,264,810
Countering human trafficking in Rwanda – phase I			14,224
Funds received in 2012 – to be allocated			680,460
<b>Total: United Nations Office on Drugs and Crime – Earmarked</b>			<b>1,959,494</b>
<b>UNITED NATIONS ORGANIZATION STABILIZATION MISSION IN THE DEMOCRATIC REPUBLIC OF THE CONGO</b>			
Support for the establishment of medical units to assist the population and security forces – Democratic Republic of the Congo			198,492
<b>Total: United Nations Organization Stabilization Mission in the Democratic Republic of the Congo – Earmarked</b>			<b>198,492</b>
<b>UNITED NATIONS POPULATION FUND</b>			
Increasing displaced youths' competitiveness and opportunities – Uganda			207,468
Intraregional migration data and research management			28,000
Research project on human trafficking in the Congo			20,000
Developing national capacity to counteract domestic violence in Belarus			11,770
Strengthening regional institutions to conduct relevant research on regional and national agendas			1,704
<b>Total: United Nations Population Fund – Earmarked</b>			<b>268,942</b>
<b>UNITED NATIONS STABILIZATION MISSION IN HAITI</b>			
Rehabilitation of infrastructure and improvement of urban environment to mitigate violence in Haiti			2,048,749
Community stabilization project in Bel Air, Haiti			154,974
Community stabilization project in Martissant, Haiti			152,152
Construction of a project space on the Wharf Jeremie coast – phase II – Haiti			131,966
Creation of a multi-purpose centre in Grand Goave, Haiti			98,802
Reconstruction of the regional office of the national bureau of water and sanitation – Haiti			96,342
Soil conservation at Maman Zanfam ravine to prevent floods – phase II – Haiti			79,994
Construction of an administrative prison block – phase I – Haiti			79,993
Sanitation and rehabilitation of the Terre-Mai drainage canal – final phase – Haiti			79,786
Bel Air community stabilization project – phase II – Haiti			79,613
Project to renovate the facades of buildings on street 19 in Cap-Haïtien			79,451
Community stabilization project in Carrefour-Feuilles, Haiti			78,783
Building a support structure for women victims of violence in Haiti			78,433
Sanitation and rehabilitation of Petite Rivière-Madeleine drainage canal – final phase – Haiti			78,340
Community stabilization project in Martissant – phase II – Haiti			77,766
Rehabilitation of canal at Rue Saint Charles, Haiti			77,452
Rehabilitation of canal at Impasse Geffrard, Haiti			77,117
Pavement on Savane Poudrière, Haiti			76,758
Ravine management in Madame Etienne, Carrefour-Feuilles, to prevent floods – Haiti			76,455
Ravine management GREFF II-Martissant to prevent floods – Haiti			76,455
Ravine management in Rezemon, Carrefour-Feuilles, to prevent floods – Haiti			76,455
Pavement on Rue Clearvaux, Haiti			76,066
Masonry and construction of 900 lm of canal at Asipha, Gonaives, Haiti			75,437
Reconstruction of the school community in Pierre Maurice and Cité Aux Cayes, Haiti			68,278
Construction of a town hall in Côteaux			67,510
Pavement on Rue Saint Claire in Wharf Jeremie, Cité Soleil, Haiti			62,000
Construction of the administrative block of the Cap Haïtien prison – phase II – Haiti			60,694
Carrefour-Feuilles community stabilization project – phase II – Haiti			55,674
Reinforcing the court commissioner office of Cayes to support community stabilization – Haiti			51,950

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>UNITED NATIONS STABILIZATION MISSION IN HAITI (continued)</b>			
Rehabilitation of a bridge over the Petite Rivière-Madeleine drainage canal - Haiti			41,674
Sanitation and rehabilitation of the Goya drainage canal - phase III - Haiti			37,340
Rehabilitation of Rue Saint Claire canal with masonry (Warf Jeremie)			25,835
Reconstruction of the school community in Pierre Maurice and Cité Aux Cayes - final phase			25,410
Rehabilitation of the displaced population through an infrastructure project, St Marc, Haiti			19,748
Bridge construction at Rue Gaou Guinou for community stabilization - Haiti			16,905
<b>Total: United Nations Stabilization Mission in Haiti - Earmarked</b>			<b>4,540,358</b>
<b>UNITED NATIONS TRUST FUND FOR HUMAN SECURITY</b>			
Supporting civil society capacities to improve the protection of vulnerable migrants - Mexico			692,587
Strengthening human security in the border communities of Turkana, Kenya			333,333
United Nations joint programme on integrated highland livelihood development in Thailand			223,491
Increasing human security in Alto Wangki Bocay, Nicaragua			96,874
<b>Total: United Nations Trust Fund for Human Security - Earmarked</b>			<b>1,346,285</b>
<b>URUGUAY ONE UN COHERENCE FUND</b>			
Protection and assistance for women and child victims of sexual exploitation - Uruguay			48,471
<b>Total: Uruguay One UN Coherence Fund - Earmarked</b>			<b>48,471</b>
<b>VIET NAM ONE PLAN FUND II</b>			
Policy support for the reintegration of returning migrant workers - Viet Nam			47,430
<b>Total: Viet Nam One Plan Fund II - Earmarked</b>			<b>47,430</b>
<b>WORLD FOOD PROGRAMME</b>			
WFP beneficiary re-verification project (capturing the missing fingerprint in Darfur)			452,124
WFP beneficiary re-verification project for internally displaced persons in Darfur, Sudan			363,876
Karamoja food security and community stabilization programme for vulnerable and poor households - Uganda			298,230
Funds received in 2012 - to be allocated			53,515
Supplementary food for vulnerable persons in IOM's eastern Myanmar health programme			43,200
Nutrition for HIV patients, migrant pregnant women and children under age 3 - Myanmar			33,085
Emergency humanitarian assistance to internally displaced persons - food for assets - Zimbabwe			14,220
Nutritional support for vulnerable HIV/tuberculosis patients - protracted relief and recovery operation - Myanmar			6,489
Humanitarian assistance to returned migrants from Botswana			3,021
<b>Total: World Food Programme - Earmarked</b>			<b>1,267,760</b>
<b>WORLD HEALTH ORGANIZATION</b>			
Improved tuberculosis case detection via GeneXpert among hard-to-reach populations, including migrants - Nepal	321,871		122,039
Stop TB partnership: TB Reach Ethiopia			424,407
Community-based tuberculosis control interventions (screening, diagnosing and treatment) - Myanmar			271,160
Increasing active tuberculosis case detection for returned irregular migrants at Poi Pet border, Cambodia			153,211
Increasing tuberculosis case detection in vulnerable populations in north Thailand via community mobilization	24,278		81,638
Enhanced emergency health-care services for flood-affected displaced population of Sindh, Pakistan			49,997
Facilitating tuberculosis control for hard-to-reach populations in Savannakhet and Champasak provinces - Lao People's Democratic Republic			21,110
<b>Total: World Health Organization - Earmarked</b>	<b>346,149</b>		<b>1,123,562</b>
<b>WORLD INTELLECTUAL PROPERTY ORGANIZATION</b>			
Seconded staff - Geneva			56,745
<b>Total: World Intellectual Property Organization - Earmarked</b>			<b>56,745</b>
<b>Subtotal: UNITED NATIONS ORGANIZATIONS</b>	<b>1,567,920</b>		<b>106,070,733</b>

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>PRIVATE SECTOR</b>			
Fondo de Prevención Vial – Civic education and reintegration activities for former combatants (CERA)			1,021,220
Chemonics – Facilitating housing solutions for voluntary returns – Haiti			535,981
Amadeus incentive – Global			377,511
Maple Leaf Foods – Selection, preparation and mobilization of migrant workers from Honduras to Canada			363,231
Maple Leaf Foods – Selection, preparation and mobilization of migrant workers from El Salvador to Canada			341,435
Consorzio Connecting People – Nautilus 2: From inception to integration – towards the enhancement of the Italian asylum system			310,902
AmeriCares – In-kind contribution received in 2012 to be allocated	310,249		
Argos Foundation – Reintegration and community development programme in Colombia (RCDP)			185,117
ECC-LCC, Metag Joint Venture – Community outreach and community development programme in Badghis, Afghanistan			169,500
ANESVAD Foundation – Study on trafficking, exploitation and abuse in the Greater Mekong Subregion (STEAM) – Thailand			134,570
Ronald A. Chisholm Ltd – Selection, preparation and mobilization of migrant workers for companies – Quebec, Canada			125,705
Consorzio Connecting People – Next in progress: asylum-seekers – Italy			114,102
Läkarmissionen – Capacity-building for medical and psychosocial care of victims of trafficking – Republic of Moldova			78,152
Fondation d'Harcourt – Funds received in 2012 – to be allocated			41,980
Fondation d'Harcourt – Social inclusion of vulnerable migrants in the province of Palermo, Italy			32,298
WIND Telecomunicazione SpA – Education and training for Egyptian youth in Fayoum governorate: Promoting regular migration			32,090
Libero SRL – Education and training for Egyptian youth in Fayoum governorate: Promoting regular migration			31,095
Orascom Telecom Ventures – Education and training for Egyptian youth in Fayoum governorate: Promoting regular migration			31,095
Fundación Carcafé – Sustainable development programme for Nariño coffee grower families who are victims of armed conflict			30,955
GRM International Ltd – Health assessment programme – Australia (self-payer)			30,900
AmeriCares Foundation – Medical lab equipment for ARRA's two clinics in the Melkadida and Boqol Manyo refugee camps, Ethiopia			30,000
Prudhomme International – Integration of skilled and low-skilled migrant workers and their families in Canada			29,839
Private donation of in-kind contribution	25,621		
MacArthur Foundation – Global perspective on migration and development: GFMD Puerto Vallarta and beyond			23,000
HRH Prince Ghazi bin Muhammad – Programme of assistance for the protection and reintegration of trafficked women and children			21,000
UNIMIG – Migration and higher education: Building skills and capacity – Georgia			18,647
Private donation – Funds received in 2012 – to be allocated			17,822
Consorzio Connecting People – NEXT project: Support for asylum-seekers – Italy			14,726
Private donation – Partnership project to support trafficked children in Ghana			13,792
Ramon Catala Pou – Funds received in 2012 – to be allocated			12,489
ERSTE Foundation – Improving the quality of guardianship and care for unaccompanied minor asylum-seekers in Central European countries			12,557
AmeriCares Foundation – 2012 Emergency response global pre-positioning: Myanmar			9,000
AmeriCares Foundation – 2012 Emergency response global pre-positioning: IOM Sri Lanka			8,882
Soros Foundation – Migrants in the spotlight: Training and capacity-building for media representatives and students – Hungary			6,124
PHS Group Inc. – Support and assistance for sustainable return and relocation of internally displaced persons – Haiti			5,000
Fundación Persan – Study on the integration and education of migrants' children in Andalusia, Spain			4,505
ERSTE Foundation – Migrants in the spotlight: Training and capacity-building media representatives and students – Hungary			3,941
Calouste Gulbenkian Foundation – Funds received in 2012 – to be allocated			3,137
Service d'aide Juridique – Reimbursable movements from/to Switzerland			2,684
Orchid Cellmark Ltd – Consular support services for New Zealand			2,615
Stiftung Sternenstaub – Medical evacuation from Iraq – refund			(20,491)
Fundación Semana – Community-oriented reintegration of former combatants (COREC) – refund			(79,330)
<b>Subtotal: PRIVATE SECTOR</b>	<b>335,870</b>		<b>4,127,777</b>



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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>OTHER ORGANIZATIONS</b>			
NATO Trust Fund – Assistance for resettlement of discharged ministry of defence personnel in Bosnia and Herzegovina			3,214,847
ACP Observatory on Migration – Intraregional migration data and research management			2,707,502
World Bank – Protection of lands and property of the displaced population – phase III (PLPD 3 – WB) – Colombia			1,725,987
The Global Fund – Creating alternatives for Latin American sex workers to reduce their vulnerability to HIV			1,644,729
Financial Mechanism Office – Assisted voluntary returns (Greece)			1,303,740
Save the Children – Intensified malaria control in Thai–Myanmar border communities	473,354		628,020
American Red Cross – Stabilization and support for earthquake-affected internally displaced persons in Haiti (SHCSE)			927,450
International Institute for Democracy and Electoral Assistance – Enhanced electoral democracy support – Belgium			652,271
Swedish Red Cross – Resettlement cases to Sweden – refugees from the Middle East and Africa (RMEA)			598,526
Save the Children– HIV prevention, care and treatment in Thai–Myanmar border communities	266,732		291,348
The Global Fund– Strengthening STOP TB strategy in 46 high-priority municipalities of Colombia			505,654
Save the Children – Scaling up of tuberculosis control in Thai–Myanmar border communities	15,360		415,897
University of Uruguay – Cooperation agreement with the university of Uruguay			402,293
ICCO Act Alliance – Support for the sustainable return of 300 vulnerable internally displaced person families living in the camp in Tabarre, Haiti			399,294
Danish Refugee Council – Mixed migration in the Horn of Africa and Yemen based on human rights principles			300,921
Danish Refugee Council – Contribution to the development of an effective response to mixed migration in the Horn of Africa and Yemen			290,731
American Red Cross – Overcoming land tenure and barriers to reconstruction and return – Haiti			275,676
Croix-Rouge Genevoise – Project between IOM Bern and the Croix-Rouge Genevoise – AVRR – phase III			272,411
TradeMark East Africa – Enhancing the capacity of the East African community to harmonize migration management			267,405
Financial Mechanism Office – Supporting organizations that assist the migrant asylum-seeking population in Greece			259,740
J/P Haitian Relief Organization – Facilitating the return/relocation of internally displaced persons and the closure of the site in Jacmel, Haiti			200,000
ICMPD – Strengthening African and Middle Eastern diaspora policy through South–South exchange (AMEDIP) – Italy			175,145
University of Lanus – Technical cooperation among developing countries (TCADC)			163,114
World Bank – CDCP: Capacity development of grievance redressal system: Technical support and training of personnel			150,000
ITF – Enhancing human security: Socioeconomic reintegration programme for mine victims in South Caucasus – phase III – Armenia			139,160
CARICOM – Sanitation and hygiene in Haiti to combat the cholera epidemic among the displaced population			135,125
ADBI – Promoting gender equality and empowerment of women – Viet Nam			131,044
Colegio Euroamericano – Management of funds to transfer qualified human resources and humanitarian mobilization			129,692
TEBA Development – Building capacity to implement and monitor responses to HIV/AIDS in mine-sending areas – Mozambique			99,886
University of Liverpool – Mapping and impacts of advanced research degree graduates in social sciences (POCARIM) – Poland			83,074
Netherlands Interdisciplinary Demographic Institute – Demographic and migratory flows affecting European regions and cities (DEMIFER)			80,818
British Council Ghana – Scholarship holders in the United Kingdom and France: Support for the British Council			75,948
Soroptimist International – Prevention of trafficking in women in the Republic of Moldova			67,470
USAIM – Partnership project to support trafficked children in Ghana			60,879
Croix-Rouge Genevoise – Assisted voluntary return and reintegration of irregular migrants in Geneva			55,720
Center for International Migration and Integration – Migration management capacity-building – Israel			55,358
Geneva Centre for the Democratic Control of Armed Forces – Community women’s participation in decentralized security structures – Sierra Leone			51,564
ADBI – Support for regional multisector investment framework for Greater Mekong Subregion Development			50,000
Inter-American Development Bank – Implementing the free movement of skills: Collection of migration-related data in the Caribbean			50,000

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>OTHER ORGANIZATIONS (continued)</b>			
Asia Pacific Smart Card Association – Capacity-building in identity management: Passport examination manual			49,987
Family Health International – Capacity-building on HIV and drug-related issues for returnee labour migrants			49,868
Netherlands Interdisciplinary Demographic Institute – Central European forum for migration research			40,725
Organization for Social Development Initiatives – Early recovery shelter support for the flood-affected population of Sindh province, Pakistan			33,040
International Trust Fund – Socioeconomic reintegration programme for mine victims in Azerbaijan			31,787
Italian Council for Refugees – Libya evacuation stabilization project			26,490
Netherlands Interdisciplinary Demographic Institute – Central European forum for migration research			25,907
International Trust Fund – Socioeconomic reintegration programme for mine victims in Armenia			25,405
Institut de recherche pour le développement (IRD) – CIDESAL project			25,143
Development Bank of Southern Africa – Building and strengthening communities of peace and diversity: Western Cape			24,435
Project between IOM Bern and Croix-Rouge Genevoise – Assisted voluntary return and reintegration			21,598
Slovo 21 – Next-door family EU-inclusive neighbourhoods – Slovakia			20,726
Association for Moldovan Children and Families Support – Support for vulnerable children and families in the Republic of Moldova (ISVC)			20,450
Association MARS – Funds received in 2012 – to be allocated			18,168
Norwegian refugee council – EU election observation mission to Ghana			16,400
Ethno-Medical Center – AIDS and mobility in Europe 2007–2010			15,756
Associazione Microfinanza e Sviluppo – Feasibility study on microcredit options for international protection holders – Italy			14,175
Asociatia Sfântul Mina – Assistance for third-country nationals in Romania			14,409
Netherlands Interdisciplinary Demographic Institute – Central European forum for migration research			14,136
NATO – Miscellaneous income project – Bosnia and Herzegovina			14,073
Soccorso Operaio Svizzero (SOS) – Reimbursable movements to/from Switzerland			13,906
American Bar Association – Public service campaign against xenophobia and racism in Ukraine			13,737
Secretaría General Iberoamericana (SEGIB) – Technical cooperation project in the area of migration (PLACMI)			13,006
International Catholic Migration Commission – Linking in EU resettlement – connecting (local) resettlement practitioners – Belgium			12,953
Second Ibero-American Forum on Migration and Development (FIBEMYD) – El Salvador			12,416
Center for International Migration and Integration – Assisted voluntary return and reintegration of vulnerable migrants in Israel			10,000
ADB – “For life with love” training for HIV prevention and safe migration in road construction and affected communities in Lao – Lao People’s Democratic Republic			9,853
Ukrainian Initiative in the Czech Republic – Consulting and direct assistance to immigrants in need – Czech Republic			9,709
PRIO – Outreach voluntary return 2011 – Norway			8,847
Leibniz Institute for Regional Geography – Regions benefiting from returning migrants – Czech Republic			8,829
Slovo 21 – Miscellaneous income project – Czech Republic			7,956
Red Cross Sion (Croix-Rouge suisse) – Reimbursable movements to/from Switzerland			7,707
Caritas Genève – Reimbursable movements to/from Switzerland			7,452
Berner Rechtsberatungsstelle für Menschen – Reimbursable movements to/from Switzerland			6,535
Caritas Genève – Reimbursable movements to/from Switzerland			6,363
Behavioural Sciences Research Institute – Supporting BSRI in carrying out a sexual and gender-based violence survey in internally displaced persons sites – Haiti			5,614
OSCE – Funds received in 2012 – to be allocated			5,195
Swiss Red Cross Zurich – Reimbursable movements to/from Switzerland			3,812
Syracuse University, New York – Student mobility programme – Ghana			3,465
Swiss Red Cross Zurich – Reimbursable movements to/from Switzerland			3,139
Red Cross – Association Cantonale Berne – Reimbursable movements to/from Switzerland			2,704
Asociatia Serviciul Apel – Assistance for third-country nationals in Romania			2,175
Caritas Canton of Lucerne – Reimbursable movements to/from Switzerland			2,168
Asociatia Serviciul Apel – Support for assisted voluntary return and reintegration programmes in Romania			1,980
EAEA – Grundtvig Network outreach empowerment diversity – Austria			1,942
Caritas Aargau – Reimbursable movements to/from Switzerland			1,760
European migration network: National contact point for Slovakia			1,646

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>OTHER ORGANIZATIONS (continued)</b>			
Stadtverwaltung Wetzikon – Reimbursable movements to/from Switzerland			1,614
USAIM – Sponsorship of 200 trafficked children in Ghana			1,526
Elisa – Reimbursable movements to/from Switzerland			1,486
Caritas – Reimbursable movements			1,171
Caritas Bern – Reimbursable movements to/from Switzerland			1,122
Anlaufstelle Baselland – Reimbursable movements to/from Switzerland			1,060
STEAM Project in Thailand	596		
Colombian Red Cross – Prevention of displacement and provision of education services through infrastructure rehabilitation in Colombia – refund			(100)
Sexualidad Responsable, A.C. – Trafficking in persons for sexual exploitation in Juarez city, Mexico – refund			(403)
Czech Helsinki Committee – Empowering migrants: Integration through information/training of public officials and NGOs – Czech Republic – refund			(15,850)
Community Chest of Korea – Transitional shelter support for internally displaced persons in Haiti – refund			(429,728)
American Red Cross – Humanitarian evacuation assistance for migrants of third-country nations affected by the east Japan earthquake			(590,795)
<b>Subtotal: OTHER ORGANIZATIONS</b>	<b>756,041</b>		<b>18,697,090</b>
Promissory note repayments			41,759,414
Net interest and other income		5,137,443	
Refugees, migrants, sponsors and others			53,847,255
Year-end net accrual adjustments			(11,390,254)
<b>TOTAL: CONTRIBUTIONS</b>	<b>9,970,200</b>	<b>9,231,365</b>	<b>1,174,957,037</b>
<b>TOTAL: REVENUE – CONTRIBUTIONS AND OTHER</b>			<b>1,194,158,602</b>

**GOVERNMENT OF GUATEMALA – GUATEMALA FIDUCIARY FUND**  
**Statement of resources and expenditure for the year ended 31 December 2012**

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

	USD	
	2012	2011
<b>RESOURCES</b>		
<b>FONAPAZ</b>		
Administrative – FUNCIONAMIENTO	296 545	301 942
Technical Programmes Executive Branch I – PTV	3 586	3 612
Border Development Programme Guatemala/Mexico – PRODESFRO	46 422	(30 980)
	<b>346 553</b>	<b>274 574</b>
<b>SCEP</b>		
Urban and Rural Community Support Programme – SCEP	53 210	291 093
	<b>53 210</b>	<b>291 093</b>
Foreign exchange revaluation of balance carried forward	<b>(263 698)</b>	<b>283</b>
<b>TOTAL RESOURCES</b>	<b>136 065</b>	<b>565 950</b>
<b>EXPENDITURE</b>		
<b>FONAPAZ</b>		
Administrative – FUNCIONAMIENTO		982
Technical Programmes Executive Branch I – PTV		(154 024)
Technical Programmes Executive Branch II – PTP		37 169
Border Development Programme Guatemala/Mexico – PRODESFRO	(11 621)	(13 339 160)
Supervision – SUPERVISION		1
	<b>(11 621)</b>	<b>(13 455 032)</b>
<b>SCEP</b>		
Urban and Rural Community Support Programme – SCEP	45 149	57 967
	<b>45 149</b>	<b>57 967</b>
<b>TOTAL EXPENDITURE</b>	<b>33 528</b>	<b>(13 397 065)</b>
<b>Excess of expenditure for the year</b>	<b>102 537</b>	<b>13 963 015</b>
<b>Resources brought forward at the beginning of the year</b>		
FONAPAZ	14 397 321	667 432
SCEP	(421 321)	(654 447)
	<b>13 976 000</b>	<b>12 985</b>
<b>Resources carried forward at the end of the year</b>		
FONAPAZ	14 491 797	14 397 321
SCEP	(413 260)	(421 321)
	<b>14 078 537</b>	<b>13 976 000</b>

**GOVERNMENT OF GUATEMALA – GUATEMALA FIDUCIARY FUND (continued)**  
Statement of assets and liabilities at 31 December 2012

	USD	
	2012	2011
<b>ASSETS</b>		
Bank and cash	30 327	10 249 533
Accounts receivable	18 166 242	7 686 406
<b>TOTAL ASSETS</b>	<b>18 196 569</b>	<b>17 935 939</b>
<b>LIABILITIES AND FUNDS</b>		
Accounts payable	4 118 034	3 959 939
Resources carried forward at the end of the year	14 078 535	13 976 000
<b>TOTAL LIABILITIES AND FUNDS</b>	<b>18 196 569</b>	<b>17 935 939</b>

**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 during 1997 it was agreed that the financing of these activities would be in the form of a fiduciary fund. The terms of the fiduciary relationship were documented in an agreement dated 4 June 1998 and updated in a letter of understanding dated 12 December 2000. Under the terms specified in the agreement, the Fund's purpose is to administer the projects with which IOM, in cooperation with the Government of Guatemala – FONAPAZ, is involved. Fiduciary Fund expenditures are authorized by representatives of the Government and are subject to audit by IOM in compliance with the IOM Financial Regulations.

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

**Accounting policies**

The financial statements were prepared on the modified cash basis of accounting. Consequently, income is recognized when received and not when earned, and expenses are recognized when paid and/or when obligation is acquired. Accordingly, 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 quetzals. The summary financial statement is presented in US dollars converted at 7.98 on 31 December 2012 (7.80 on 31 December 2011).