



International Organization for Migration (IOM)  
Organisation internationale pour les migrations (OIM)  
Organización Internacional para las Migraciones (OIM)

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# **COUNCIL**

**105th Session**

## **FINANCIAL REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2013**

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This document is submitted to the Standing Committee on Programmes and Finance at its 14th Session, June 2014.



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## REPORT OF MANAGEMENT



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

21 March 2014

## 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 2013. 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

*Shashi Kant Sharma*भारत के नियंत्रक - महालेखापरीक्षक  
COMPTROLLER & AUDITOR GENERAL OF INDIANo. 346 -IR /22-2014  
May 5, 2014

Dear Mr. Swing,


**Audit Report of the External Auditor on the Financial Statements of the  
International Organization for Migration for the year ended 31 December 2013**

Sir,

I have the honour to transmit the financial statements of the International Organization for Migration the year ended 31 December 2013. I have audited these statements and have expressed my opinion thereon.

Please accept the assurances of my highest consideration.

Yours sincerely,

  
(Shashi Kant Sharma)

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

**OPINION OF THE EXTERNAL AUDITOR****INDEPENDENT AUDITOR'S REPORT**

**To THE 105TH COUNCIL  
INTERNATIONAL ORGANIZATION FOR MIGRATION**

**Report on the Financial Statements**

We have audited the accompanying financial statements of the International Organization for Migration (IOM), which comprise the statement of financial position as at 31 December 2013, the statement of financial performance for the year ended 2013, 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 2013, and other explanatory notes.

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

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

**Auditor's Responsibility**

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

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

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

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

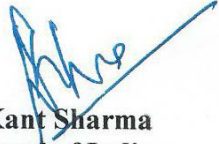
**Opinion**

In our opinion, these financial statements present fairly, in all material respects, the financial position of the International Organization for Migration as at 31 December 2013, and its financial performance and of its cash flows for the year ended 31 December 2013 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 will be issuing a long-form Report on our audit of the International Organization for Migration.



**Shashi Kant Sharma**  
**Comptroller and Auditor General of India**  
**External Auditor**  
**New Delhi, India**  
May 5, 2014

## FINANCIAL HIGHLIGHTS

### OVERVIEW

1. Combined total expenditure for the administrative and operational programmes reached USD 1.233 billion in 2013, representing a slight increase of USD 0.002 billion (or 0.16%) compared with the 2012 result of USD 1.231 billion.

Expenditure	USD million		Difference	
	2013	2012	%	USD million
Administrative programme	41.8	43.2	0.11	(1.4)
Operational programmes	1 190.8	1 187.4	0.27	3.4
<b>Total expenditure for the year (excluding exchange rate differences)</b>	<b>1 232.6</b>	<b>1 230.6</b>	<b>0.16</b>	<b>2.0</b>

2. The most notable increases in the operational programmes were due to voluntary return and reintegration assistance provided across most regions (USD 31 million), community stabilization initiatives in several African countries (USD 29 million), the humanitarian crisis response in the Syrian Arab Republic (USD 26 million) and reparation activities, particularly for institutional strengthening in Colombia (USD 9 million). These increases were almost fully offset by the scaling back of the Middle East and North Africa crisis operations (USD 31 million), of internally displaced persons and community stabilization activities in Latin America and the Caribbean, mostly in Colombia and Haiti (USD 29 million), of community and economic development activities, primarily for infrastructure programmes in Argentina and Peru for which IOM provided technical and administrative assistance (USD 20 million), and of technical cooperation provided in Peru (USD 12 million).

3. Six new Member States joined IOM in 2013, bringing the total membership to 155 (up from 149 in 2012). The number of financially active projects increased to 2,600 during the course of the year (2012: 2,300). At 31 December 2013, 1,440 projects remained active (2012: 2,000). Some 8,460 staff and long-term consultants were employed, primarily in the 486 Field locations throughout the world (2012: approximately 8,350 staff in 470 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 2013.

### 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 2013.

6. At 31 December 2013, total outstanding assessed contributions amounted to CHF 7,536,952 (2012: CHF 9,118,209), a decrease of CHF 1,581,257. Eight Member States have concluded payment plans, accounting for CHF 910,205 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 2013).

7. Outstanding assessed contributions being less than the previous year, the provision for doubtful receivables was decreased in 2013 by CHF 71,074 (2012: increase of CHF 758,864). The total outstanding assessed contributions requiring a provision decreased to CHF 6,039,311 (2012: CHF 6,110,385).

8. Assessed contributions for the 2013 administrative programme totalled CHF 39,404,908 (2012: CHF 39,400,092). Programme expenditures during the course of the year of CHF 39,086,265 resulted in an under-expenditure of CHF 318,643. After factoring in the above-mentioned decrease in the provision for doubtful receivables of CHF 71,074 and absorbing the deficit brought forward at the beginning of the year of CHF 347,199, the administrative programme ended with a surplus of CHF 42,518 (equivalent to USD 47,934).



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

9. The Summary update on the Programme and Budget for 2013 (MC/2379) estimated expenditure of approximately USD 1,278 million, based on the information available at that time.

10. Total expenditure increased by USD 3.42 million from USD 1,187.4 million in 2012 to USD 1,190.8 million in 2013, a 0.27 per cent increase overall. In the tables below, increased Regulating Migration programmes in Asia and Oceania and Europe were partially offset by reduced activities in Latin America and the Caribbean. This region also experienced decreases in Migration and Development and Movement, Emergency and Post-crisis Migration activities, while the Middle East experienced increases for these same service classifications. Africa experienced modest increases across all service classifications.

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

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

Operational programmes expenditure by service classification	USD million		
	2013	2012	Increase/ (decrease)
Movement, Emergency and Post-crisis Migration Management	665.7	688.3	(22.6)
Migration Health*	96.4	88.4	8.0
Migration and Development	40.2	55.8	(15.6)
Regulating Migration	291.3	270.8	20.5
Facilitating Migration	56.2	52.3	3.9
Migration Policy and Research	6.4	6.8	(0.4)
Reparation Programmes	18.3	8.8	9.5
General Programme Support	16.3	16.2	0.1
<b>Total</b>	<b>1 190.8</b>	<b>1 187.4</b>	<b>3.4</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 expenditure by region	USD million		
	2013	2012	Increase/ (decrease)
Asia and Oceania	272.9	266.0	6.9
Africa	248.3	232.4	15.9
Europe	175.0	166.9	8.1
Latin America and the Caribbean	279.3	330.7	(51.4)
Middle East	119.1	101.9	17.2
North America	31.8	37.5	(5.7)
Global support/Services	64.4	52.0	12.4
<b>Total</b>	<b>1 190.8</b>	<b>1 187.4</b>	<b>3.4</b>

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 22.6 million. This was primarily due to the scaling down of evacuations and repatriations of third-country nationals during the Middle East and North Africa crisis and humanitarian assistance provided to internally displaced populations and of community stabilization initiatives in Angola, Colombia, Ecuador, Haiti, Pakistan, South Sudan and Sudan. These decreases were partially offset by humanitarian assistance provided in response to the Syria humanitarian crisis. Resettlement assistance activities, particularly for the Australian and Canadian refugee programmes increased. The United States Refugee Programme decreased overall, particularly from Africa and Asia and Oceania, although the Middle East increased. Elections support activities increased during the year, most notably in Pakistan and UNSC 1244-administered Kosovo.

**FINANCIAL HIGHLIGHTS (continued)**

- The increase in Migration Health (USD 8.0 million) occurred across all three intervention areas due largely to health promotion and assistance activities provided for migrants, particularly in Colombia and South Africa. Increases in global refugee and migrant health assessments were partially offset by a decrease in these same activities in South-East Asia. Post-emergency health assistance increased particularly in Yemen, although these increases were partially offset by the scaling down of similar activities in Haiti, Kenya and Zimbabwe.
  - Migration and Development decreased by USD 15.6 million, with the most notable decrease occurring 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 20.5 million, primarily due to an increase in return assistance to migrants and governments, particularly with respect to voluntary return and reintegration assistance from Asia and Oceania, Canada and Greece. This increase was partially offset by a decrease in technical capacity-building activities in Argentina and Peru. Counter-trafficking activities remained steady overall with increases in all regions except Europe, and Asia and Oceania.
  - Facilitating Migration increased by USD 3.9 million, primarily due to the ramp up of the global Canadian visa application programme and increased cultural orientation training for Australia- and Canada-bound migrants and refugees. Increased labour migration activities in Asia and Africa were offset by decreases in other regions.
  - Migration Policy and Research activities decreased by USD 0.4 million, owing primarily to reduced migration research and publications projects in Europe, which were partially offset by increases in these same activities in Africa and Asia and Oceania.
  - Reparation Programmes increased by USD 9.5 million, primarily in Latin America and the Caribbean to support the Government of Colombia in its efforts to implement national land restitution policies and also in Europe to improve the living conditions of Roma holocaust survivors, and in Africa to provide reparation to war victims in Sierra Leone.
15. The operational programmes ended in 2013, on a modified accruals (budgetary basis), as follows:
- (a) A carry-forward relating to the staff security mechanism of USD 2,808,905 (2012: USD 5,993,415). The mechanism carry-forward decreased by USD 3,184,510 from the previous year due to increased demands upon the Organization for safeguarding staff security. Most notably, there was an expenditure of USD 1.6 million related to the attack on the IOM compound in Kabul in early 2013. The attack, which resulted in loss of life and substantial destruction of property, necessitated large expenditures to rebuild facilities and compensate victims. IOM's appeal for funding to address these costs was not successful; therefore, these costs were charged to the staff security mechanism.
- (b) A decrease to the Operational Support Income reserve of USD 303,799 (2012: increase of USD 3,210,329), bringing the total of the reserve to USD 13,509,971. It should be noted that the decrease in the reserve was less than anticipated, as the budget had foreseen a much larger drawdown of USD 1,690,000 in support of the needs of the core structure.
16. Operational Support Income is composed of project-related overhead and miscellaneous income (unarmarked contributions from governments and net interest and other income). It is used to cover core structures and other priority needs of the Organization which are not covered by the Administrative Part of the Budget.
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, the budget for Operational Support Income was set for the year at USD 52.2 million. Operational Support Income fluctuates from year to year, depending on the activities carried out. Thus, funds may need to be drawn from the Operational Support Income reserve should the amount of Operational Support Income available at the end of a financial year be less than the budgeted amount.

**FINANCIAL HIGHLIGHTS (continued)**

18. Actual Operational Support Income, excluding staff security, amounted to USD 47.3 million (2012: USD 48.1 million), while staff security-related overhead amounted to USD 9.9 million (2012: USD 9.3 million), bringing the total Operational Support Income during 2013 to USD 57.2 million (2012: USD 57.4 million). The actual Operational Support Income of USD 57.2 million exceeded the budget total of USD 52.2 million by USD 5.0 million. This excess was due to higher than budgeted project- and security-related overhead income and unearmarked contributions from governments. Appendix 4(I) provides a comparison between the budgeted versus actual sources and application of Operational Support Income for 2013. See also Appendix 4(II): Staff security mechanism.

19. In compliance with Executive Committee Resolution No. 134 of 3 July 2012, and Council Resolution No. 1240 approving the decisions of the Executive Committee, the Operational Support Income surplus is credited to the Operational Support Income reserve mechanism after: (a) applying the provisions relating to the IOM Development Fund and the staff security mechanism; and (b) covering any unbudgeted and unforeseen shortfalls during the year. Based on these criteria, the additional Operational Support Income of USD 5 million has been applied as outlined below.

- USD 1.2 million – This was required to be applied to the staff security mechanism. See Appendix 4(II): Staff security mechanism.
- USD 0.2 million – This was required to be allocated to support developing Member States and Member States with economy in transition under the IOM Development Fund (Line 2), for use in 2014.
- USD 3.6 million – This remaining surplus was applied to cover unforeseen shortfalls. As in prior years, certain project activities did not have adequate funding for their completion. These shortfalls included project deficits, most notably disallowed costs of USD 3.6 million resulting from an audit of a completed USAID-funded project in Afghanistan, budget overruns of USD 0.5 million relating to completed projects in Côte d'Ivoire, co-funding shortfalls for projects funded by the European Commission and other unforeseen costs that required coverage. These unforeseen shortfalls totalled USD 4.3 million. The remaining surplus of USD 3.6 million offset most of this amount, with the balance of USD 0.7 million covered from savings elsewhere in the budget of USD 0.4 million and a drawdown from the Operational Support Income reserve of USD 0.3 million.

Operational Support Income application of excess	Reference to Appendix	USD million	
Staff security mechanism	4 (II)		1.2
IOM Development Fund	4 (III)		0.2
Total unforeseen project shortfalls		4.3	
Less: net savings on the budgeted application of Operational Support Income	4 (I)	(0.4)	
Less: drawdown from reserve		(0.3)	3.6
<b>Total application of excess</b>			<b>5.0</b>

## ORGANIZATIONAL BACKGROUND

### CONSTITUTION AND GOVERNANCE

20. 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 155 Member States (2012: 149).

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

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

### PURPOSE AND FUNCTIONS

23. 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.

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

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

## ORGANIZATIONAL BACKGROUND (continued)

25. According to the IOM Strategy adopted by the Council in June 2007 and reviewed every three years, the primary goal of IOM is to facilitate the orderly and humane management of international migration. Building on its expertise and experience, and in coordination with other international organizations, IOM continues to act as the leading global organization for migration management. It will continue to address the migratory phenomenon from an integral and holistic perspective, including links to development, in order to maximize its benefits and minimize its negative effects. To achieve that goal, IOM will focus on the following activities, acting at the request of or in agreement with Member States:

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

26. 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

27. 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.

28. 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.

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

30. 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

31. The Organization's Field Offices fell into the three broad categories in 2013, as follows:

- Regional Offices
- Special Liaison Offices
- Country Offices

32. In 2013, nine 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.

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

## ORGANIZATIONAL BACKGROUND (continued)

34. 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.

35. 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.

36. 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 initial six Country Offices with Coordinating Functions were reduced to five when the IOM Country Office in Nairobi, Kenya, was designated as a Regional Office. The five remaining offices and their areas of coverage are: Astana, Kazakhstan, for Central Asia; Bangkok, Thailand, for South Asia; Canberra, Australia, for the Pacific; Georgetown, Guyana, for the Caribbean; and Rome, Italy, for the Mediterranean.

### Administrative Centres

37. 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.

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

39. 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

40. In 2013, 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.

41. **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.

42. **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.

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

## ORGANIZATIONAL BACKGROUND (continued)

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

44. **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.

45. **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).

46. **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.

47. **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 2013**  
**Statement I (in US dollars)**

	Notes	USD	
		2013	2012 Restated
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	4	556 425 357	521 692 006
Receivables – non-exchange transactions:			
– voluntary contributions	5	137 836 270	123 277 812
– assessed contributions	5	1 688 434	3 302 974
Receivables – exchange transactions	5	70 449 045	44 066 330
Other current assets	6	153 355	88 396
<b>Total current assets</b>		<b>766 552 461</b>	<b>692 427 518</b>
<b>Non-current assets</b>			
Receivables – voluntary contributions	5	5 679 106	9 278 975
– assessed contributions	5	6 808 693	6 706 037
Property, plant and equipment	7	47 808 343	51 417 470
Intangible assets	8	1 444 793	42 273
Other non-current assets	6	1 777 900	1 430 051
<b>Total non-current assets</b>		<b>63 518 835</b>	<b>68 874 806</b>
Less provision for doubtful debts		(7 216 718)	(7 115 362)
<b>TOTAL ASSETS</b>		<b>822 854 578</b>	<b>754 186 962</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Deferred revenue – voluntary contributions	9	552 545 459	470 634 693
– assessed contributions	9	994 890	506 864
– other	9	5 390 590	22 756 811
Payables relating to staff benefits	10	9 509 419	9 156 879
Payables to Savings Scheme	11	3 285 501	5 088 035
Payables to suppliers	12	45 182 544	44 034 475
Borrowings – building loan	13	415 558	404 610
Other current liabilities	12	4 233 552	6 336 261
<b>Total current liabilities</b>		<b>621 557 513</b>	<b>558 918 628</b>
<b>Non-current liabilities</b>			
Payables relating to staff benefits	10	71 579 687	73 999 582
Borrowings – building loan	13	7 895 635	8 092 237
Refugee Loan Fund – US equity	Append. 6	24 846 573	9 665 526
Sasakawa Endowment Fund	14	2 000 000	2 000 000
Other non-current liabilities	12	1 574 443	1 740 276
<b>Total non-current liabilities</b>		<b>107 896 338</b>	<b>95 497 621</b>
<b>TOTAL LIABILITIES</b>		<b>729 453 851</b>	<b>654 416 249</b>
<b>NET ASSETS/EQUITY</b>			
Accumulated surpluses/(Deficits)	15	20 785 307	25 818 323
Currency translations (gains/(losses))	16	3 102 593	20 701 144
<b>Subtotal: Accumulated surplus</b>		<b>23 887 900</b>	<b>46 519 467</b>
Terminations reserve	17	36 615 818	23 364 302
Rapid Response Transportation Fund	18	805 977	546 647
Contingency reserve	19	1 000 000	1 000 000
Emergency Preparedness Account	20	71 997	138 809
Loan – Member States	21	1 680 400	1 680 400
Refugee Loan Fund – IOM equity	Append.6	311 553	311 553
Migration Emergency Funding Mechanism	22	5 790 689	2 973 142
<b>Subtotal: Accumulated reserves</b>		<b>46 276 434</b>	<b>30 014 853</b>
Asset revaluation reserve	7	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>93 400 727</b>	<b>99 770 713</b>
<b>TOTAL LIABILITIES and NET ASSETS/EQUITY</b>		<b>822 854 578</b>	<b>754 186 962</b>

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

STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 31 DECEMBER 2013  
Statement II (in US dollars)

	2013 December		2012 December: Restated			
	TOTAL	ADMINISTRATIVE	OPERATIONAL	TOTAL	ADMINISTRATIVE	OPERATIONAL
<b>REVENUE</b>						
<b>Earmarked contributions</b>						
Voluntary contributions – earmarked	1 101 697 036		1 101 697 036			1 121 109 782
Assessed contributions	43 254 527	43 254 527		41 693 506	41 693 506	
Receipts from refugees, migrants, sponsors, other	69 422 498		69 422 498			53 847 255
In-kind contributions	7 913 857		7 913 857			9 970 200
Administrative programme balance from previous year	(381 119)	(381 119)				
<b>Subtotal: Earmarked</b>	<b>1 221 906 799</b>	<b>42 873 408</b>	<b>1 179 033 391</b>	<b>41 693 506</b>	<b>41 693 506</b>	<b>1 184 927 237</b>
<b>Unearmarked contributions</b>						
Interest and other unearmarked revenue (net)	3 857 190		3 857 190			5 137 443
Voluntary contributions – unearmarked	3 604 487		3 604 487			4 093 922
<b>Subtotal: Unearmarked</b>	<b>7 461 677</b>		<b>7 461 677</b>			<b>9 231 365</b>
<b>TOTAL REVENUE</b>	<b>1 229 368 476</b>	<b>42 873 408</b>	<b>1 186 495 068</b>	<b>41 693 506</b>	<b>41 693 506</b>	<b>1 194 158 602</b>
<b>EXPENSES</b>						
Transportation assistance	213 746 048		213 746 048			225 513 723
Medical assistance	21 812 636		21 812 636			21 669 917
Direct assistance to beneficiaries	136 341 869		136 341 869			140 166 680
Implementing partner transfers	72 405 893		72 405 893			70 615 659
Contractual services (including on behalf of beneficiaries)	305 734 019	1 669 062	304 064 957	1 633 757	1 633 757	303 266 526
Staff salaries and benefits	322 173 046	34 377 316	287 795 730	35 029 561	35 029 561	276 327 209
Travel and subsistence	27 449 248	1 638 228	25 811 020	1 618 641	1 618 641	25 555 400
Supplies and consumables	121 225 390	3 813 196	117 412 184	3 732 245	3 732 245	112 100 785
Depreciation and amortization	10 166 474	211 345	9 955 129	205 639	205 639	10 198 441
Impairments	43 612		43 612			2 307
Doubtful receivables	(78 362)	(78 362)		819 508	819 508	
Other expenses	1 634 405	160 060	1 474 345	159 549	159 549	2 028 316
<b>TOTAL EXPENSES</b>	<b>1 232 654 268</b>	<b>41 790 845</b>	<b>1 190 863 423</b>	<b>43 198 900</b>	<b>43 198 900</b>	<b>1 187 444 963</b>
<b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>						
<b>Before exchange rate differences</b>	(3 285 791)	1 082 563	(4 368 354)	(1 505 394)	(1 505 394)	6 713 639
Administrative programme revaluation adjustment	(758 114)	(758 114)		355 910	355 910	
Exchange gains/(losses)	(15 212 158)		(15 212 158)			14 344 843
<b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>	<b>(19 256 063)</b>	<b>324 449</b>	<b>(19 580 512)</b>	<b>(1 149 484)</b>	<b>(1 149 484)</b>	<b>21 058 482</b>
<b>After exchange rate differences</b>						
Comprising the following balances carried forward:						
Administrative programme	324 449	324 449		(1 149 484)	(1 149 484)	
Operational Support Income reserve	(3 043 347)		(3 043 347)			3 705 159
Staff security	3 364 014		3 364 014			6 326 730
Transfer to terminations reserve	(1 140 895)		(1 140 895)			(1 344 430)
Transfer to accumulated surpluses/(deficits)	(403 618)		(403 618)			(493 363)
Transfer to currency translations gains/(losses)	(18 356 666)		(18 356 666)			12 864 386
<b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>	<b>(19 256 063)</b>	<b>324 449</b>	<b>(19 580 512)</b>	<b>(1 149 484)</b>	<b>(1 149 484)</b>	<b>21 058 482</b>

**STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 31 DECEMBER 2013**  
**Statement III (in US dollars)**

	USD			
	Accumulated fund balance (Note 15)	Revaluation surplus (Note 7)	Reserves (Notes 17-22)	TOTAL
<b>Net assets/Equity 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>
<b>Adjustments to opening balance (Note 3)</b>				
Changes in accounting policy	(493 363)			(493 363)
Prior period adjustment	(1 268 474)			(1 268 474)
<b>Subtotal: Restated opening balance 2013</b>	<b>(1 761 837)</b>			<b>(1 761 837)</b>
<b>Opening balance at 1 January 2013</b>	<b>46 519 467</b>	<b>23 236 393</b>	<b>30 014 853</b>	<b>99 770 713</b>
Net result for current period	(17 711 552)		(1 140 895)	(18 852 447)
Administrative programme revaluation adjustment	758 114			758 114
Increase/(Decrease) in administrative surplus	(155 577)			(155 577)
Carry-forwards – administrative programme	381 119			381 119
Carry-forwards – operational programmes	(5 993 415)			(5 993 415)
Financial instruments – derivatives	89 745			89 745
Terminations reserve			14 392 411	14 392 411
Rapid Response Transportation Fund			259 330	259 330
Emergency Preparedness Account			(66 812)	(66 812)
Migration Emergency Funding Mechanism			2 817 547	2 817 547
<b>Subtotal: Movements during 2013</b>	<b>(22 631 567)</b>		<b>16 261 581</b>	<b>(6 369 986)</b>
<b>Closing balance at 31 December 2013</b>	<b>23 887 900</b>	<b>23 236 393</b>	<b>46 276 434</b>	<b>93 400 727</b>

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

**STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 31 DECEMBER 2013**  
**Statement IV (in US dollars)**

	Notes	USD	
		2013	2012 Restated
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Surplus (deficit) for the period		(19 256 063)	19 908 998
<b>Non-cash movements</b>			
Effect of exchange rate change on foreign currency balance		1 840 874	(7 087 230)
Administrative programme revaluation adjustment		758 114	(355 910)
Financial instruments – derivatives		403 618	493 363
Depreciation and amortization	7, 8	10 166 474	10 404 080
Impairments		43 612	2 307
(Gains)/Losses on sale of property plant and equipment		42 835	(77 909)
Provision for doubtful debts	Appendix 2	(78 362)	819 508
(Increase)/Decrease in receivables – non-exchange transactions – voluntary contributions	5	(10 048 412)	41 678 703
(Increase)/Decrease in receivables – non-exchange transactions – assessed contributions	5	1 381 378	(1 629 181)
(Increase)/Decrease in receivables – others	5	(25 928 039)	2 861 800
(Increase)/Decrease in other current assets	6	(52 717)	
(Increase)/Decrease in other non-current assets	6	(347 849)	(1 430 357)
Increase/(Decrease) in payables relating to staff benefits	10	(2 067 355)	5 013 382
Increase/(Decrease) in deferred revenue – voluntary contributions	9	81 910 766	(49 758 761)
Increase/(Decrease) in deferred revenue – assessed contributions	9	520 005	284 135
Increase/(Decrease) in deferred revenue – others	9	(17 678 347)	3 208 203
Increase/(Decrease) in payables to suppliers	12	834 074	19 482 299
Increase/(Decrease) in other current liabilities	12	(2 025 206)	1 084 453
Increase/(Decrease) in other non-current liabilities	12	(165 833)	337 922
Increase/(Decrease) in administrative surplus	15	(155 577)	(247 989)
Resources carried forward		(5 612 297)	(6 668 249)
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>		<b>14 485 692</b>	<b>38 323 569</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchases of property, plant and equipment	7	(7 092 503)	(11 911 740)
Sale and transfer of property, plant and equipment	7	493 187	744 400
Purchases of intangible assets	8	(1 446 998)	(50 626)
Transfers from/(Transfers to) Savings Scheme	11	(1 802 534)	(2 293 710)
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES</b>		<b>(9 848 848)</b>	<b>(13 511 676)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Increase/(Decrease) in borrowings	13	(185 654)	(84 346)
Contributions from/(Repayments to) Refugee Loan Fund – US equity	Appendix 6	15 181 047	(1 742 734)
Contributions/Repayments to/(Transfers from) Rapid Response Transportation Fund	18	259 330	982
Repayments to/(Transfer from) Emergency Preparedness Account	20	(66 812)	(242 124)
Contributions/Repayments to/(Transfers from) Migration Emergency Funding Mechanism	22	2 817 547	2 973 142
Increase/(Decrease) in the terminations reserve	17	14 392 411	10 179 719
<b>NET CASH FLOWS FROM FINANCING ACTIVITIES</b>		<b>32 397 869</b>	<b>11 084 639</b>
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>		<b>37 034 713</b>	<b>35 896 530</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF PERIOD</b>		<b>521 692 006</b>	<b>481 369 026</b>
Effect of exchange rate change on foreign currency balance – gain/(loss)		(2 301 361)	4 426 450
<b>CASH AND CASH EQUIVALENTS, END OF PERIOD</b>	4	<b>556 425 357</b>	<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 2013 (OPERATIONAL PROGRAMMES)  
Statement V(a) (in US dollars)**

	USD			
	Budgeted amounts			2013 Actual amounts restated on comparable basis
	Programme and Budget 2013 (MC/2349)	Budget Revision (MC/EX/727)	Budget Summary update (MC/2379)	
Movement, Emergency and Post-crisis Migration Management	325 046 200	568 334 200	689 492 200	665 011 550
Migration Health	65 721 100	82 660 500	98 371 600	96 436 808
Migration and Development	25 995 900	64 165 700	88 970 600	40 257 879
Regulating Migration	156 211 500	221 284 600	314 114 500	291 167 511
Facilitating Migration	39 057 100	42 540 000	44 502 100	54 144 139
Migration Policy and Research	3 056 500	4 268 000	5 309 300	6 396 937
Reparation Programmes	16 377 500	23 021 200	24 981 800	19 282 228
General Programme Support	11 256 200	11 957 800	12 060 900	13 367 943
<b>Total</b>	<b>642 722 000</b>	<b>1 018 232 000</b>	<b>1 277 803 000</b>	<b>1 186 064 995</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 2013 (ADMINISTRATIVE PROGRAMME)  
Statement V(b) (in Swiss francs)**

	CHF		
	BUDGET 2013	2013	2012
<b>REVENUE</b>			
Assessed contributions from Member States		39 400 092	39 388 000
Assessed contributions from new Member States		4 816	12 092
<b>TOTAL REVENUE</b>		<b>39 404 908</b>	<b>39 400 092</b>
<b>EXPENSES</b>			
Staff salaries and benefits	31 525 000	31 362 526	31 137 391
Terminal emoluments	700 000	571 429	716 181
Travel, subsistence and representation	1 011 000	1 132 633	1 102 978
<b>Total: Staff salaries, benefits, travel and representation</b>	<b>33 236 000</b>	<b>33 066 588</b>	<b>32 956 550</b>
Building rental and maintenance	1 156 792	1 045 115	1 066 193
Computer equipment and maintenance	2 114 000	2 077 739	2 135 858
Office supplies, printing, equipment and vehicles	735 000	697 257	691 347
<b>Total: General office</b>	<b>4 005 792</b>	<b>3 820 111</b>	<b>3 893 398</b>
Training	656 000	656 099	660 163
Contractual services	601 116	641 455	600 982
<b>Total: Contractual services</b>	<b>1 257 116</b>	<b>1 297 554</b>	<b>1 261 145</b>
Communications	471 000	471 766	438 242
Meetings Secretariat	435 000	430 247	439 092
<b>Subtotal: Expenses – before provision for doubtful receivables</b>	<b>39 404 908</b>	<b>39 086 265</b>	<b>38 988 427</b>
Increase/(Decrease) in provision for doubtful receivables (Appendix 2)		(71 074)	758 864
<b>TOTAL EXPENSES</b>		<b>39 015 191</b>	<b>39 747 291</b>
<b>SURPLUS/(DEFICIT) FOR THE PERIOD IN CHF (on modified accruals (budgetary) basis)</b>		<b>389 717</b>	<b>(347 199)</b>
Excess of resources/(Expenses) brought forward at the beginning of the year		(347 199)	0
<b>SURPLUS/(DEFICIT) AT THE END OF THE PERIOD IN CHF (on modified accruals (budgetary) basis)</b>		<b>42 518</b>	<b>(347 199)</b>
		<b>USD</b>	
<b>SURPLUS/(DEFICIT) AT THE END OF THE PERIOD IN USD (on modified accruals (budgetary) basis) 0.887 (2012: 0.911)</b>		47 935	(381 119)
Net accruals adjustment		276 514	(768 366)
<b>Surplus/(Deficit) for the period in USD (on full accruals (IPSAS) basis)</b>		<b>324 449</b>	<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

48. 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

49. 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).

50. 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.

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

52. 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)).

#### Implementation of new IPSAS

53. The following standards were implemented with effect from 1 January 2013:

IPSAS	Title
IPSAS 28	Financial Instruments: Presentation
IPSAS 29	Financial Instruments: Recognition and Measurement
IPSAS 30	Financial Instruments: Disclosures
IPSAS 32	Service Concession Arrangements: Grantor (has no implication for IOM)

54. The implementation of IPSAS 29 – Financial Instruments: Recognition and Measurement required some changes to the accounting policies previously followed by IOM relating to the recognition of the unrealized gains or losses incurred on derivative financial instruments acquired by IOM to hedge the impact of currency exchange fluctuations.

#### 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).

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)



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

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.

**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.

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

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.

**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.

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

89. Equipment purchased for beneficiaries through, inter alia, community and economic development and integrated border management projects are fully expensed on acquisition. They are tracked via PRISM from their acquisition to formal handover (via signed deeds of donation) for internal control purposes.

**Leases**

90. 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**

91. IOM is an intergovernmental non-profit organization and is generally exempt from taxation in countries that have granted IOM full privileges and immunities. In other jurisdictions, taxes paid are reimbursable.

**Financial instruments**

92. A financial instrument is any contract that gives rise to both a financial asset of one entity and a financial liability or equity instrument of another entity. A financial instrument is derecognized when the right to receive cash from another entity in connection with a financial asset or the obligation to deliver cash to another entity in connection with a financial liability has expired.

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

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

- (a) Cash and cash equivalents held for periods of less than 12 months – valued at nominal value at the reporting date.
- (b) Non-conditional receivables, including assessed contributions and other amounts receivable in cash. Short-term receivables are valued at nominal value. Longer-term receivables covering arrears from Member States are valued at nominal value less allowances for estimated doubtful receivables. Receivables that are subject to conditions are fully offset by a liability (deferred revenue) and are not considered financial instruments since their recognition results in both a financial asset and a matching financial liability of the Organization.
- (c) Derivatives, which include dual currency accounts, target accrual redemption notes and currency swaps, to manage short-term cash flows of foreign currency received from voluntary contributions provided by donors in currencies other than US dollars. All of the derivative hedging agreements are accounted for as “fair value through surplus and deficit” with realized gains or losses during the financial year recognized in “Interest and other unearmarked revenue (net)” in the Statement of financial performance. In accordance with IPSAS 29, unrealized gains or losses at the reporting date are recognized in “Interest and other unearmarked revenue (net)” in the Statement of financial performance and as an asset (if a gain) or as a liability (if a loss) in the Statement of financial position.

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

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

**Contingent liabilities**

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

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

**NOTE 3: CHANGES IN ACCOUNTING POLICY AND PRIOR PERIOD ADJUSTMENT**

96. Comparative information for 2012 has been restated because of the adoption of IPSAS 29. The adjustments are due to the recognition of the net value of derivative financial instruments outstanding at the reporting date. The net result of all adjustments is a decrease in the accumulated net assets/equity of USD 493,363 and an adjustment to the Statement of financial performance to recognize the unrealized loss as a reduction in the net surplus of an equal amount.

97. A prior period adjustment has been made to reverse an unrealized exchange gain that was inadvertently carried into the 2012 accounts.

98. The following table summarizes the adjustments made to the Statement of financial position (Statement I), the Statement of financial performance (Statement II), the Statement of changes in equity (Statement III), the Statement of cash flows (Statement IV), and the liabilities relating to staff benefits, financial instruments and exchange gains/losses.

## NOTE 3: CHANGES IN ACCOUNTING POLICY AND PRIOR PERIOD ADJUSTMENT (continued)

	2012 Restatement (USD)						
	Statement I		Statement II	Statement III	Statement IV	Statement IV	Statement IV
	Assets	Liabilities	Net result	Net assets	Net result	Increase (decrease) in liabilities relating to staff benefits	Increase (decrease) in financial instruments derivatives
<b>Balance per 2012 financial statements</b>	<b>754 098 566</b>	<b>652 566 016</b>	<b>21 670 835</b>	<b>101 532 550</b>	<b>21 670 835</b>	<b>3 744 908</b>	
<b>Accounting policy changes:</b>							
Net value of derivative financial instruments	88 396	581 759	(493 363)	(493 363)	(493 363)		493 363
<b>Prior period adjustments:</b>							
Adjustment to liabilities relating to staff benefits (Note 10) and exchange gains/(losses) (Note 16)		1 268 474	(1 268 474)	(1 268 474)	(1 268 474)	1 268 474	
<b>Total restatement</b>	<b>88 396</b>	<b>1 850 233</b>	<b>(1 761 837)</b>	<b>(1 761 837)</b>	<b>(1 761 837)</b>	<b>1 268 474</b>	<b>493 363</b>
<b>Restated 2012 financial statements balance</b>	<b>754 186 962</b>	<b>654 416 249</b>	<b>19 908 998</b>	<b>99 770 713</b>	<b>19 908 998</b>	<b>5 013 382</b>	<b>493 363</b>

## NOTE 4: CASH AND CASH EQUIVALENTS

99. 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	
	2013	2012
Cash on hand	646 747	602 048
Deposits with bank – unrestricted*	553 778 610	519 089 958
<b>Total: Unrestricted cash</b>	<b>554 425 357</b>	<b>519 692 006</b>
Sasakawa Endowment Fund (Note 14)	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>556 425 357</b>	<b>521 692 006</b>

\* Approximately 56 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.

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

## NOTE 5: CONTRIBUTIONS RECEIVABLE AND OTHER RECEIVABLES

101. 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 9: Deferred revenue.

102. Voluntary contributions receivable under the operational programmes arise where amounts become due on confirmation that activities have been completed via, for example, reimbursable invoicing

**NOTE 5: CONTRIBUTIONS RECEIVABLE AND OTHER RECEIVABLES (continued)**

or submission of donor reports. Amounts receivable for operations from governments and voluntary agencies increased in 2013 to USD 143.52 million (2012: USD 132.56 million), consisting of invoiced and uninvoiced receivables of USD 92.03 million (inclusive of revaluations) (2012: USD 89.72 million) and USD 51.49 million (2012: USD 42.83 million), respectively. Of the invoiced receivables at 31 December 2013, USD 71.9 million has since been received. Invoiced receivables are those where invoices or funding requests have been sent to the donors, whereas uninvoiced receivables are those where IOM has performed against the donor agreement but has not yet submitted an invoice or funding request. The largest invoiced receivables at 31 December 2013 were due from: the European Commission (USD 18.4 million, with USD 14.5 million since received), the Government of Canada (USD 11.3 million, with USD 2.5 million since received), the Government of the United States (USD 36.8 million, with USD 36.6 million since received), the Government of Colombia (USD 6.1 million, with USD 6.1 million since received), the Government of Australia (USD 4.7 million, with USD 4.2 million since received), the Government of the Switzerland (USD 3.1 million, with USD 2.4 since received) and the Government of Greece (USD 2.6 million).

103. 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.

104. 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.

105. At 31 December 2013, IOM had USD 3.4 million (2012: USD 3.6 million) of amounts receivable for more than one year. The following table provides an ageing summary of invoiced receivables, the majority of which (89%) 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
68.9	20.4	7.8	3.4	100.5
69%	20%	8%	3%	100%

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

	USD	
	2013	2012 Restated
<b>Current</b>		
Assessed contributions	1 688 434	3 302 974
Voluntary contributions – donors	137 836 270	123 277 812
Other	70 238 589	43 514 438
Interest accrued	210 456	551 891
<b>Subtotal: Current receivables</b>	<b>209 973 749</b>	<b>170 647 115</b>
<b>Non-current</b>		
Assessed contributions	6 808 693	6 706 037
Voluntary contributions – donors	5 679 106	9 278 975
<b>Subtotal: Non-current receivables</b>	<b>12 487 799</b>	<b>15 985 012</b>
<b>Less provisions for doubtful receivables</b>		
Assessed contributions	(6 808 693)	(6 707 338)
Voluntary contributions	( 408 025)	(408 024)
<b>Subtotal: Doubtful receivables</b>	<b>(7 216 718)</b>	<b>(7 115 362)</b>
<b>Total: Receivables</b>	<b>215 244 830</b>	<b>179 516 765</b>

**NOTE 5: CONTRIBUTIONS RECEIVABLE AND OTHER RECEIVABLES (continued)**

107. Other receivables consist of exchange transactions such as advances to implementing partners, suppliers, and so on, of USD 67.2 million (2012: USD 40.6 million) and other taxes reimbursable by host governments of USD 3 million (2012: USD 2.9 million).

**NOTE 6: OTHER ASSETS**

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

	2013	2012
<b>Current</b>		
Guarantee deposits	52 717	
Unrealized gains – financial derivatives	100 638	88 396
<b>Subtotal: Current assets</b>	<b>153 355</b>	<b>88 396</b>
<b>Non-current</b>		
Guarantee deposits	1 777 900	1 430 051
<b>Subtotal: Non-current assets</b>	<b>1 777 900</b>	<b>1 430 051</b>
<b>Total: Other assets</b>	<b>1 931 255</b>	<b>1 518 447</b>

**NOTE 7: PROPERTY, PLANT AND EQUIPMENT**

109. 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.

110. 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 2013	251 296	33 163 337	5 358 058	37 349 122	8 020 901	11 174 954	1 120 933	96 438 601
Additions			221 288	4 051 878	1 292 225	1 446 280	80 832	7 092 503
Impairments						(127 691)		(127 691)
Disposals			(116 259)	(1 855 077)	(568 165)	(361 821)	(67 930)	(2 969 252)
Transfers			105 000	24 193	(47 575)	(105 000)		(23 382)
<b>Cost as of 31 December 2013</b>	<b>251 296</b>	<b>33 163 337</b>	<b>5 568 087</b>	<b>39 570 116</b>	<b>8 697 386</b>	<b>12 026 722</b>	<b>1 133 835</b>	<b>100 410 778</b>
Accumulated depreciation at 1 January 2013		(698 335)	(2 872 155)	(27 717 110)	(5 216 610)	(7 959 067)	(557 853)	(45 021 131)
Depreciation		(700 558)	(1 257 250)	(5 298 546)	(1 169 479)	(1 480 978)	(215 185)	(10 121 996)
Impairments						84 079		84 079
Disposals			54 594	1 724 784	403 347	190 207	67 930	2 440 862
Transfers			(105 000)	(24 193)	39 943	105 000		15 750
Accumulated depreciation at 31 December 2013		(1 398 893)	(4 179 811)	(31 315 065)	(5 942 799)	(9 060 759)	(705 108)	(52 602 436)
<b>Net carrying value at 1 January 2013</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>
<b>Net carrying value at 31 December 2013</b>	<b>251 296</b>	<b>31 764 444</b>	<b>1 388 276</b>	<b>8 255 051</b>	<b>2 754 587</b>	<b>2 965 963</b>	<b>428 727</b>	<b>47 808 343</b>

## NOTE 7: PROPERTY, PLANT AND EQUIPMENT (continued)

USD	Land	Buildings	Buildings - mobile structures	Vehicles	Communications and IT	Furniture and fixtures	Leasehold improvements	Total
Cost as of 1 January 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 8: INTANGIBLE ASSETS

111. Intangible assets are summarized in the table below.

USD	2013			2012		
	Software externally purchased	Software internally developed	Total	Software externally purchased	Software internally developed	Total
Cost as of 1 January 2013	50 626		50 626			
Additions	13 093	1 433 905	1 446 998	50 626		50 626
Disposals						
Impairment						
<b>Cost as of 31 December 2013</b>	<b>63 719</b>	<b>1 433 905</b>	<b>1 497 624</b>	<b>50 626</b>		<b>50 626</b>
Accumulated amortization at 1 January 2013	(8 353)		(8 353)			
Amortization 2013	(18 312)	(26 166)	(44 478)	(8 353)		(8 353)
Accumulated amortization at 31 December	(26 664)	(26 166)	(52 831)	(8 353)		(8 353)
<b>Net carrying value at 1 January</b>	<b>42 273</b>		<b>42 273</b>			
<b>Net carrying value at 31 December</b>	<b>37 054</b>	<b>1 407 739</b>	<b>1 444 793</b>	<b>42 273</b>		<b>42 273</b>

112. 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 9: DEFERRED REVENUE (CONTRIBUTIONS RECEIVED IN ADVANCE)**

113. Contributions received from donors in advance of performance delivery under the operational programmes totalled USD 552,545,459 (2012: USD 470,634,693). Assessed contributions received from Member States in advance of the next year's assessment scale taking effect under the administrative programme totalled USD 994,890 (2012: USD 506,864), as shown in the table below.

<b>Member State</b>	<b>CHF</b>
Benin	31 305
Burkina Faso	43 548
Colombia	3 698
Costa Rica	2 543
Ecuador	392
El Salvador	79
Guyana	479
Nicaragua	3 054
Norway	371 783
Pakistan	281
Panama	846
Poland	424 390
Tajikistan	66
Timor-Leste	3
<b>Total: Deferred revenue – assessed contributions – CHF</b>	<b>882 467</b>
<b>Total: Deferred revenue – assessed contributions – USD (at 0.887)</b>	<b>994 890</b>

114. Other deferred contributions received from migrants and self-payers totalled USD 5,390,590 (2012: USD 22,756,811).

**NOTE 10: LIABILITIES RELATING TO STAFF BENEFITS**

115. 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 17: Terminations reserve.

116. 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 2013, the budget for terminal emoluments was CHF 700,000 (2012: CHF 700,000), whereas the actual terminal emolument payments were CHF 571,429 (2012: CHF 716,181). 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 12.1 million (2012: USD 12.4 million).

117. 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.

118. 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.

119. 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.

120. 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

**NOTE 10: LIABILITIES RELATING TO STAFF BENEFITS (continued)**

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.

121. 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.

122. The actuarial valuation performed as of 31 December 2011 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.

123. 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.

124. 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.

125. 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 was expected to significantly reduce the deficit and would potentially cover half of the current deficit of 1.87 per cent. In December 2012 and April 2013, the General Assembly authorized an increase in the normal retirement age and the mandatory age of separation, respectively, for new participants of the Fund, with effect not later than from 1 January 2014. The increase in the normal retirement age will be reflected in the actuarial valuation of the Fund as of 31 December 2013.

126. Following the adoption by the United Nations General Assembly of resolution 67/257 to raise the mandatory age of separation to age 65 years for new staff of member organizations of the UNJSPF, the IOM Council adopted Resolution No. 1264 of 26 November 2013 to effect a parallel change in the mandatory age of separation at IOM.

127. The United Nations Board of Auditors carries out an annual audit of the UNJSPF and reports to the Pension Board on the audit every year. The UNJSPF publishes quarterly reports on its investments and these can be accessed on the UNJSPF website at [www.unjspf.org](http://www.unjspf.org). During 2013, IOM's contributions paid to UNJSPF amounted to USD 25.1 million (2012: USD 23.2 million).

**NOTE 10: LIABILITIES RELATING TO STAFF BENEFITS (continued)**

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

	USD	
	2013	2012 Restated
<b>Current</b>		
Staff benefit liabilities	7 193 926	6 613 224
UNJSPF	36 271	87 190
Other payables to staff	2 279 222	2 456 465
<b>Subtotal: Current</b>	<b>9 509 419</b>	<b>9 156 879</b>
<b>Non-current</b>		
Staff benefit liabilities	71 579 687	73 999 582
<b>Subtotal: Non-current</b>	<b>71 579 687</b>	<b>73 999 582</b>
<b>Total: Payables relating to staff</b>	<b>81 089 106</b>	<b>83 156 461</b>

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

	USD	
	2013	2012
<b>CURRENT LIABILITIES – Employment benefits provision for:</b>		
Accumulated leave	2 733 484	2 561 339
Repatriation grant	571 525	571 525
Repatriation travel and removal of personal effects	1 254 060	1 101 805
Separation entitlements	369 981	369 981
Early retirement	42 250	63 512
After-service health insurance – Health Insurance Plan	1 585 308	1 307 744
After-service health insurance – Medical Service Plan	637 318	637 318
<b>Subtotal: Current staff benefit liabilities</b>	<b>7 193 926</b>	<b>6 613 224</b>
<b>NON-CURRENT LIABILITIES – Employment benefits provision for:</b>		
Accumulated leave	22 116 368	23 052 049
Repatriation grant	11 998 970	13 372 732
Repatriation travel and removal of personal effects	10 146 490	9 916 245
Separation entitlements	8 384 805	9 343 696
Early retirement	341 840	571 610
After-service health insurance – Health Insurance Plan	14 582 120	14 316 403
After-service health insurance – Medical Service Plan	4 009 094	3 426 847
<b>Subtotal: Non-current staff benefit liabilities</b>	<b>71 579 687</b>	<b>73 999 582</b>
<b>Total: Staff benefit liabilities</b>	<b>78 773 613</b>	<b>80 612 806</b>

**Actuarial assumptions and methods**

130. 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 2013.

	2013	2012
Discount rate – After-service health insurance	4.18%	3.73%
Discount rate – Repatriation grants	4.75%	4.25%
Medical cost increases	0.75%–2.50%	1.00%–2.50%
Annual salary scale	2.95%–6.00%	4.00%–6.60%

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

## NOTE 10: LIABILITIES RELATING TO STAFF BENEFITS (continued)

Reconciliation of present value of defined benefit obligation	USD			
	After-service Medical Service Plan	After-service Health Insurance Plan	Repatriation grants	Separation entitlements
Present value of obligations as at 31 December 2013	17 293 403	4 290 709	12 570 495	8 754 786
Unrecognized net actuarial gain/(loss)	(1 125 975)	355 703		
<b>Defined benefit obligation at 31 December 2013</b>	<b>16 167 428</b>	<b>4 646 412</b>	<b>12 570 495</b>	<b>8 754 786</b>

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 2013	15 624 147	4 064 165	13 944 257	9 713 677
Service cost for 2013	640 812	492 518		
Interest cost for 2013	666 932	144 800	571 525	369 981
Other actuarial loss	98 025	(22 272)	(1 075 093)	203 627
Benefits paid from plan/company	(862 487)	(32 799)	(870 194)	(1 532 499)
<b>Defined benefit obligation at 31 December 2013</b>	<b>16 167 429</b>	<b>4 646 412</b>	<b>12 570 495</b>	<b>8 754 786</b>

Annual expense for 2013	USD			
	After-service Medical Service Plan	After-service Health Insurance Plan	Repatriation grants	Separation entitlements
Service cost for 2013	640 812	492 518		
Interest cost for 2013	666 932	144 800	571 525	369 981
(Gain)/Loss amortization of change in actuarial assumptions	98 025	(22 272)	(1 075 093)	203 627
<b>Total expense recognized in statement of financial performance at 31 December 2013</b>	<b>1 405 769</b>	<b>615 046</b>	<b>(503 568)</b>	<b>573 608</b>

Sensitivity to trend rate assumptions	USD			
	After-service Health Insurance Plan		After-service Medical Service Plan	
	2013	2012	2013	2012
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	1 477 437	1 329 435	810 678	872 353
ii. Effect on total service cost and interest cost components	169 693	153 867	173 360	188 199
Valuation trend + 1% (end of year)	1.75%–3.5%	1.75%–3.5%	1.75%–3.5%	1.75%–3.5%
iii. Amount of defined benefit obligation	19 284 673	20 493 103	5 258 993	4 230 927
iv. Effect on defined benefit obligation	1 991 270	2 212 570	968 284	808 607
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	1 169 964	1 046 827	510 733	545 692
ii. Effect on total service cost and interest cost components	(137 780)	(128 741)	(126 585)	(138 462)
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	15 706 335	16 516 234	3 557 948	2 818 678
iv. Effect on defined benefit obligation	(1 587 068)	(1 764 299)	(732 761)	(603 642)

**NOTE 11: TRANSFERS TO/FROM THE SAVINGS SCHEME**

132. The net amount payable to the Savings Scheme of USD 3,285,501 (2012: USD 5,088,035) is shown in the Savings Scheme accounts as a payable by IOM as described in the table below.

			USD
US dollar Savings Scheme			3 399 677
Swiss franc Savings Scheme	CHF	15 114	(474 857)
Euro Savings Scheme	EUR	223 788	360 681
			<b>3 285 501</b>

133. 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.

**NOTE 12: PAYABLES TO SUPPLIERS, IMPLEMENTING PARTNERS, INDIVIDUAL MEMBER STATE RESERVES AND OTHER**

134. Amounts owing to suppliers, implementing partners and individual Member State reserves are summarized in the table below. The 2012 comparative has been restated to include the unrealized loss on derivative financial instruments (explained in Note 3 and Note 30).

	USD	
	2013	2012 Restated
<b>Current</b>		
Invoiced payables	44 297 021	43 166 301
Accrued expenses	885 523	868 174
<b>Subtotal: Payables to suppliers, partners</b>	<b>45 182 544</b>	<b>44 034 475</b>
Unrealized losses – financial derivatives	504 256	581 759
Other – current liabilities	3 729 296	5 754 502
<b>Subtotal: Current payables</b>	<b>49 416 096</b>	<b>50 370 736</b>
<b>Non-current</b>		
Other – non-current liabilities	1 574 443	1 740 276
<b>Subtotal: Non-current payables</b>	<b>1 574 443</b>	<b>1 740 276</b>
<b>Total: Payables to suppliers, implementing partners, individual Member State reserves and other</b>	<b>50 990 539</b>	<b>52 111 012</b>

**NOTE 13: BORROWINGS**

135. 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 2013 was CHF 368,600 (2012: 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.

	CHF	
	2013	2012
Swiss Government loan	18 000 000	18 000 000
Accumulated repayments	(10 627 972)	(10 259 372)
<b>Loan balance – CHF</b>	<b>7 372 028</b>	<b>7 740 628</b>
<b>Loan balance – USD</b>	<b>8 311 193</b>	<b>8 496 847</b>
– current	415 558	404 610
– non-current	7 895 635	8 092 237
<b>Loan balance – USD</b>	<b>8 311 193</b>	<b>8 496 847</b>
Year-end exchange rate (CHF/USD)	0.887	0.911

**NOTE 14: SASAKAWA ENDOWMENT FUND**

136. 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	
	2013	2012
<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	20 000	25 000
<u>Transfer to Sasakawa Endowment Fund from projects</u>		
Financial and technical contribution to a regional conference of the Arab States	645	
<u>Transfers from Sasakawa Endowment Fund to projects</u>		
Financial and technical contribution to a regional conference of the Arab States		(25 000)
Supporting ASEAN in Moving Towards Increased Mobility of Skilled Labour – Thailand	(2 902)	
Developing Global Cartography on Migration, Environment and Climate Change – Switzerland	(17 743)	
<b>Income account at the end of the year</b>	<b>0</b>	<b>0</b>

**NOTE 15: RESOURCES CARRIED FORWARD**

137. The operational programmes on a full accruals (IPSAS) basis ended in 2013 as follows:

- (a) A carry-forward relating to the staff security mechanism of USD 3,364,014 (2012: USD 6,326,730);
- (b) A decrease to the Operational Support Income reserve of USD 3,043,347 (2012: increase of USD 3,705,159), bringing the total of the reserve to USD 11,265,253 (2012: USD 14,308,600).

138. 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.

139. In accordance with the provisions of Executive Committee Resolution No. 134 of 3 July 2012 and Council Resolution No. 1240 approving the decisions of the Executive Committee, the Member States had 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 394,170 (USD 309,336) of that amount has been used. Member States 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 332,558 (USD 349,693) of that amount has been used. Member States also approved that CHF 91,676 of the 31 December 2011 cumulative surplus be used for expenditures relating to the Organization's preparations for the second United Nations High-level Dialogue on International Migration and Development. The full amount of CHF 91,676 (USD 97,011) has been used.

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

**NOTE 15: RESOURCES CARRIED FORWARD (continued)**

	USD		
	2013	2012 Restated	(Increase)/ Decrease
<b>Resources carried forward – surplus/(deficit)</b>			
<b>Administrative programme</b>			
Resources from previous years	474 652	474 652	
Resources current year	(346 908)	(1 052 473)	(705 565)
Increase/(Decrease) in administrative surplus – previous years	(403 566)	(247 989)	155 577
Net impact of IPSAS adjustment	(11 139 092)	(11 139 092)	
<b>Administrative programme: Resources carried forward</b>	<b>(11 414 914)</b>	<b>(11 964 902)</b>	<b>(549 988)</b>
<b>Operational programmes</b>			
Operational programmes – Operational Support Income	11 265 253	14 308 600	3 043 347
Staff security mechanism	3 697 328	6 326 730	2 629 402
Net impact of IPSAS adjustment	17 237 640	17 147 895	(89 745)
<b>Operational programmes: Resources carried forward</b>	<b>32 200 221</b>	<b>37 783 225</b>	<b>5 583 004</b>
<b>Subtotal: Accumulated surpluses/(deficits)</b>	<b>20 785 307</b>	<b>25 818 323</b>	<b>5 033 016</b>
<b>Currency translations (gains/(losses))</b>	<b>3 102 593</b>	<b>20 701 144</b>	<b>17 598 551</b>
<b>Total: Resources carried forward</b>	<b>23 887 900</b>	<b>46 519 467</b>	<b>22 631 567</b>

**NOTE 16: CURRENCY TRANSLATIONS (GAINS/(LOSSES))**

141. The currency translations reserve of USD 3,102,593 (2012 restated: USD 20,701,144) 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 17: TERMINATIONS RESERVE**

142. 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 36,615,818 (2012: USD 23,364,302).

**NOTE 18: RAPID RESPONSE TRANSPORTATION FUND**

143. 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.

144. 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.

145. 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.

**NOTE 18: RAPID RESPONSE TRANSPORTATION FUND (continued)**

	USD	
	2013	2012
<b>Opening balance at the beginning of the year</b>	<b>546 647</b>	<b>545 665</b>
<u>Contributions to the Fund</u>		
Interest income	1 042	982
<b>Total: Contributions to the Fund</b>	<b>1 042</b>	<b>982</b>
<u>Transfers from the Fund to the following projects</u>		
Voluntary Repatriation of Burundian Refugees from the United Republic of Tanzania		(300 000)
<b>Total: Transfers from the Fund to projects</b>	<b>0</b>	<b>(300 000)</b>
<u>Repayment to the Fund from the following projects</u>		
Voluntary Repatriation of Burundian Refugees from the United Republic of Tanzania		300 000
Assistance for Somali Refugees in Ethiopia	250 000	
Transport Assistance for Third-Country Nationals in Senegal	8 288	
<b>Total: Repayments to the Fund from projects</b>	<b>258 288</b>	<b>300 000</b>
<b>Closing balance at the end of the year</b>	<b>805 977</b>	<b>546 647</b>

**NOTE 19: CONTINGENCY RESERVE**

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

**NOTE 20: EMERGENCY PREPAREDNESS ACCOUNT**

147. 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.

	USD	
	2013	2012
<b>Opening balance of the EPA at the beginning of the year</b>	<b>138 809</b>	<b>380 933</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)
Emergency Assistance for Irregular Migrants Returning from the United Republic of Tanzania to Burundi	(99 970)	
Movement Assistance for Rwandan Migrants Expelled from the United Republic of Tanzania	(98 000)	
Immediate Assistance for the Government of Uttarakhand State – India	(13 983)	
<b>Total: Transfers from the EPA to projects</b>	<b>(211 953)</b>	<b>(625 018)</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
Emergency Assistance for Irregular Migrants Returning from the United Republic of Tanzania to Burundi	99 970	
Democratic Republic of the Congo Emergency Response	45 171	
<b>Total: Repayments to the EPA from projects</b>	<b>145 141</b>	<b>382 894</b>
<b>Closing balance of the EPA at the end of the year</b>	<b>71 997</b>	<b>138 809</b>



**NOTE 21: LOANS FROM MEMBER STATES**

148. 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 22: MIGRATION EMERGENCY FUNDING MECHANISM**

149. 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.

**Statement for the Migration Emergency Funding Mechanism  
for the year ended 31 December 2013**

	2013 USD	2012 USD
<b>Opening balance brought forward at the beginning of the year</b>	2 973 142	
Interest income during the year	5 778	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	2 500 000
Sweden	311 769	
<b>Total contributions and interest to the Mechanism</b>	<b>5 790 689</b>	<b>3 873 142</b>
<b>Repayments to the Mechanism from projects</b>		
Syria Crisis – IOM Regional Response	1 400 000	
<b>Total contributions, interest and transfers to the Mechanism</b>	<b>7 190 689</b>	
<b>Transfers from the Mechanism to projects</b>		
Syria Crisis – IOM Regional Response	500 000	900 000
Emergency in the Central African Republic	300 000	
Return Intention Survey of Somali Refugees in Dadaab – Kenya	100 000	
Emergency Transportation Assistance to Vulnerable South Sudanese in Khartoum – Sudan	500 000	
<b>Total expenditure</b>	<b>1 400 000</b>	<b>900 000</b>
<b>Closing balance carried forward at the end of the year</b>	<b>5 790 689</b>	<b>2 973 142</b>

**NOTE 23: CONTINGENT LIABILITIES**

- French taxation

150. 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

151. Certain donors, particularly the European Commission, commit to finance only a fixed percentage of total project expenditure and specifically require co-funding from other sources to cover the remaining percentage. IOM has signed agreements without the entire co-funding being confirmed up-front but commits itself to securing co-funding over the life of the project. To date, IOM has been mostly successful in securing co-funding for these projects principally by external funding, including by aligning IOM Development Fund proposals with co-funding needs and, if necessary, reducing or stopping project activities. However, the co-funding exposure has been identified as a risk to IOM and was brought to the attention of Member States in document IC/2006/2 (Co-funding mechanism) at the Informal Consultations on Budgetary and Management Matters on 22 June 2006. In addition, various measures have been put in place internally to address this issue. The Co-funding Group was established comprising staff from Headquarters and Brussels to review the status of these exposures and ways to finance co-funding needs. At 31 December 2013, IOM had 14 ongoing projects into 2014 and beyond, 9 of which had a potential co-funding exposure amounting to USD 1.2 million. The project managers of such projects are required to actively pursue options to secure the full co-funding requirement within the project's implementation period.

- Frozen bank accounts in Guatemala

152. Four bank accounts held in IOM's name at the Rural Development Bank of Guatemala (Banrural) were frozen by a Guatemalan court in 2008. In June 2012, the 17 remaining IOM accounts in Banrural were also frozen by court order. The actions that caused the freezes were initiated by Tradeco, a Mexican construction company, pending resolution of a dispute involving Tradeco, FONAPAZ (National Fund for Peace) and IOM. The dispute concerns an unfinished road construction project administered by IOM with the Government of Guatemala's resources on behalf of FONAPAZ (see Appendix 9). Ongoing discussions to resolve this long-running dispute have taken place at senior political levels between the Government of Guatemala, the Government of Mexico, Tradeco and IOM Headquarters and Field Officials. On 27 December 2012, funds in the amount of USD 10,828,513 were debited from IOM's 21 frozen deposit accounts at Banrural. IOM had received no notification prior to this action. The debiting was discovered on 2 January 2013 in the course of year-end accounting procedures. IOM initiated legal actions seeking recovery of the funds on 7 January 2013, including an amount of USD 32,121, consisting of December 2012 interest on the debited funds. On 7 February 2013, the court ordered the bank to credit the funds to IOM and, to date, the bank has not complied with the court order. It should be noted that IOM ended formal cooperation with FONAPAZ in 2010. IOM has closed the vast majority of subprojects financed by FONAPAZ. Three subprojects are pending closure, the largest of which is the one involving Tradeco.

**NOTE 24: COMMITMENTS****Operating lease commitments**

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

Duration of operating leases (IOM as lessee)	USD
	2013
No later than 1 year	1 448 976
Later than 1 year and no later than 5 years	4 411 637
Later than 5 years	1 193 474
	<b>7 054 087</b>

**NOTE 24: COMMITMENTS (continued)**

154. Some of the operating lease agreements contain renewal clauses which enable IOM to extend the terms of the leases at the end of the original lease terms and escalation clauses that may increase annual rent payments based on increases in the relevant market price indexes in the respective countries where the Field Offices are located.

155. IOM, as lessor, receives lease payments from the rental of office space in IOM buildings that are owned in Santiago, Chile, and Buenos Aires, Argentina.

**NOTE 25: BENEFICIARY ASSETS**

156. Undistributed equipment purchased for beneficiaries totalled USD 4.7 million at 31 December 2013.

**NOTE 26: RELATED PARTIES**

157. The Organization is governed by the Council which is composed of representatives of all 155 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.

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

159. 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.

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

	2013		2012	
	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	1 359 757	4	1 487 066
Other senior managers	5	1 357 673	5	1 432 852

161. 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 27: BUDGET TO ACTUAL COMPARISONS**

162. 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.

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

**NOTE 27: BUDGET TO ACTUAL COMPARISONS (continued)**

164. IOM received additional confirmed funding for activities of approximately USD 401.7 million commencing in the last four months of the year (2012: USD 287.6 million). Actual implementation for the remainder of the year can in some cases be faster and in other cases slower than originally anticipated due to operational realities. The Director General is authorized, in exceptional circumstances, to incur obligations and make payments in respect of operational projects which have not been included in the approved Operational Part of the Budget, provided that certain conditions are satisfied (Financial Regulation 4.7).

165. 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/2349 and MC/EX/727 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.

166. 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.

167. 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 position, the Statement of financial performance and the Statement of cash flows, assets acquired are capitalized and depreciated in accordance with the accounting policies outlined in Note 2.
- Staff benefits – As explained in Note 10 (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.

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

	USD			
	Operating activities	Investing activities	Borrowing activities	Total
<b>Administrative programme surplus on budgetary basis (Statement V(b)) in US dollars</b>	47 935			47 935
Operational revenue on budgetary basis	1 187 023 458			1 187 023 458
Operational expense on budgetary basis	(1 188 066 478)			(1 188 066 478)
Exchange difference	(14 808 540)			(14 808 540)
<b>Operations surplus on budgetary basis</b>	(15 851 560)			(15 851 560)
<b>Total operating surplus on budgetary basis</b>	(15 803 625)			(15 803 625)
Gain/(Loss) on sale of assets	(528 389)			(528 389)
Staff benefit expense	(782 650)			(782 650)
Acquisition expense		1 345 679		1 345 679
Impairments	(43 612)			(43 612)
Financial instruments	(403 618)			(403 618)
Revaluation adjustment	30 136			30 136
Depreciation expense	(3 069 984)			(3 069 984)
<b>Total basis adjustments</b>	(4 798 117)	1 345 679		(3 452 438)
<b>Net result as per the Statement of financial performance (Statement II)</b>	(20 601 743)	1 345 679		(19 256 063)

**NOTE 28: SERVICES IN KIND**

168. 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	388 days
DLA Piper	Legal services	677 hours
Kuehne Foundation	Logistics advisory services	93 days
Audit Advisory Committee members	Audit advisory services	59 days

169. Offices in the following countries receive office space rent free or at a nominal “peppercorn” charge from the host governments: China, Greece, Portugal, Senegal, Sri Lanka, Sudan and the United Republic of Tanzania.

**NOTE 29: WRITE-OFFS**

170. IOM Financial Regulation 10.2 provides that: “The Director General may, after full investigation, authorize the write-off of losses of cash or other assets. A statement of all such write-offs shall be submitted to the External Auditors and reported in the annual financial statements.”

171. Certain project activities undertaken during the year did not have adequate funding for their completion. These shortfalls included a project deficit of USD 3.6 million resulting from an audit of a completed USAID-funded project in Afghanistan, a budget overrun of USD 0.5 million relating to completed projects in Côte d’Ivoire, USD 0.1 million co-funding shortfalls for four projects funded by the European Commission and other unforeseen costs that required coverage. In the absence of other sources of revenue, USD 4,295,629 (2012: USD 2,765,466) had to be applied from Operational Support Income to cover these unforeseen shortfalls.

172. It should be noted that the USD 3.6 million write-off relating to the USAID project in Afghanistan followed the resolution in late 2013 of a lengthy dispute and subsequent negotiation between IOM and USAID regarding the compliance of certain operations and expenditures with the terms of the project agreement. In 2011, following the completion of the project’s operations, the donor had asserted that certain expenditures would be disallowed. IOM then proceeded to contest this ruling via submission of additional documentation and meetings with senior officials over a two-year period prior to reaching a final settlement of the matter with USAID in September 2013. Prior to the final settlement in 2013, interim updates on the status of this matter had been provided to Member States in the financial reports for 2011 and 2012.

**NOTE 30: FINANCIAL RISKS**

173. 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.

174. The Organization has offices in various countries with assets and liabilities denominated in local currencies. In addition, the Administration held deposits in other currencies, including Australian dollars, British pounds sterling, Canadian dollars, Czech koruna, euros, 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.

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

## NOTE 30: FINANCIAL RISKS (continued)

176. The Organization's financial instruments and the net foreign currency exposure as at 31 December 2013 is as follows.

2013	USD	CHF at USD equivalent	EUR at USD equivalent	GBP at USD equivalent	COP at USD equivalent	PEN at USD equivalent	Other currencies at USD equivalent	Total USD
Cash and cash equivalents (Note 4)	272 189 917	25 621 945	100 369 510	6 190 021	56 537 911	36 386 764	59 129 290	556 425 357
Accounts receivable: assessed contributions (Note 5)		1 688 434						1 688 434
Accounts receivable: other (Note 5)	15 845 342	1 144 066	2 106 432	65 917	13 044 415	23 091 498	15 151 375	70 449 045
Derivatives (Note 6 and Note 12)		15 929	(50 099)	(393 426)			23 978	(403 618)
Accounts payable (Note 12)	(18 898 365)	(6 276 612)	(3 143 234)	237 608	(3 764 869)	(17 749)	(13 319 322)	(45 182 544)
Borrowings (Note 13)		(8 311 193)						(8 311 193)
<b>Net exposure</b>	<b>269 136 894</b>	<b>13 882 568</b>	<b>99 282 608</b>	<b>6 100 120</b>	<b>65 817 457</b>	<b>59 460 514</b>	<b>60 985 320</b>	<b>574 665 481</b>

2012	USD	CHF at USD equivalent	EUR at USD equivalent	GBP at USD equivalent	COP at USD equivalent	PEN at USD equivalent	Other currencies at USD equivalent	Total USD
Cash and cash equivalents (Note 4)	214 908 176	35 556 157	87 253 429	31 456 977	57 619 519	61 780 212	33 117 536	521 692 006
Accounts receivable: assessed contributions (Note 5)		3 301 672						3 301 672
Accounts receivable: other (Note 5)	14 213 049	1 369 827	2 940 852	400 034	9 765 068	53 379	15 324 121	44 066 329
Derivatives (Note 6 and Note 12)	(524 716)	41 783	18 907	(29 337)				(493 363)
Accounts payable (Note 12)	(18 298 195)	(5 687 373)	(3 768 368)	(801 931)	(4 721 003)	(281 854)	(10 475 751)	(44 034 475)
Borrowings (Note 13)	(8 908 037)	410 925					264	(8 496 847)
<b>Net exposure</b>	<b>201 390 277</b>	<b>34 992 992</b>	<b>86 444 820</b>	<b>31 025 743</b>	<b>62 663 584</b>	<b>61 551 737</b>	<b>37 966 170</b>	<b>516 035 323</b>

177. Regarding the derivative financial instruments used for hedging currency risk, as at the date of each transaction, the net realized gain was USD 1,841,306 (2012: USD 3,558,764) and the realized loss was USD 3,391,369 (2012: USD 2,042,952). The unrealized gains amounted to USD 100,638 (2012: USD 88,396) and the unrealized loss to USD 504,256 (2012: USD 581,759). The amounts are calculated according to the United Nations operating rate of exchange and are included, respectively, in "Other current assets" and "Other current liabilities" on the Statement of Financial Position (Statement I).

178. The following table shows the impact on net assets arising from financial instruments to which the Organization was exposed as at 31 December 2013, if the major currencies in which financial instruments were held had weakened or strengthened by 5 per cent, which is the management's upper estimate of possible movements in exchange rates against the US dollar.

2013	CHF at USD equivalent	EUR at USD equivalent	GBP at USD equivalent	COP at USD equivalent	PEN at USD equivalent	Other currencies at USD equivalent	Total USD
<b>+5 per cent</b>	1 572 296	7 458 801	2 632 004	(2 972 411)	(2 825 273)	15 024 997	57 282 108
<b>- 5 per cent</b>	3 199 124	18 694 739	3 551 175	3 642 857	3 136 332	23 026 082	91 642 003

**NOTE 30: FINANCIAL RISKS (continued)**

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

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

181. The Organization's objective is to maintain a balance among continuity of funding and flexibility through the use of deposits with banks and cash funds. The following table summarizes the maturity of financial assets and financial liabilities.

	USD							
	2013				2012			
	Less than 1 year	1 to 5 years	More than 5 years	Total	Less than 1 year	1 to 5 years	More than 5 years	Total
<b>Financial assets</b>								
Cash and cash equivalents (Note 4)	556 425 357			556 425 357	521 692 006			521 692 006
Accounts receivable: assessed contributions (Note 5)	1 688 434	6 808 693		8 497 127	3 301 672	15 985 012		19 286 685
Accounts receivable: other (Note 5)	208 285 315	5 679 106		213 964 421	167 344 141	9 278 975		176 623 116
<b>Total financial assets</b>	<b>766 399 106</b>	<b>12 487 799</b>		<b>778 886 905</b>	<b>692 337 820</b>	<b>25 263 988</b>		<b>717 601 808</b>
<b>Financial liabilities</b>								
Derivatives (Note 6 and Note 12)	403 618			403 618	493 363			493 363
Accounts payable (Note 12)	45 182 544			45 182 544	44 034 475			44 034 475
Borrowings (Note 13)	415 558	2 077 790	5 817 844	8 311 193	404 610	2 023 052	6 069 186	8 496 847
<b>Total financial liabilities</b>	<b>46 001 720</b>	<b>2 077 790</b>	<b>5 817 844</b>	<b>53 897 355</b>	<b>404 610</b>	<b>2 023 052</b>	<b>6 069 186</b>	<b>8 496 847</b>

**NOTE 31: SEGMENT REPORTING**

182. 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 2013  
(in US dollars)**

**Statement of financial performance by geographical region  
for the period ended 31 December 2013 (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								(381 119)	(381 119)
Assessed contributions	235 367 406	156 764 716	232 509 704	261 202 751	119 109 845	31 243 042	65 499 571	43 254 527	43 254 527
Voluntary contributions - earmarked	34 427 592	17 569 771	10 541 921	17 988 413	330 748	524 910	(11 960 857)		1 101 697 036
Receipts from refugees, migrants, etc.	1 595 148		6 321 560	2 711			(5 561)		69 422 498
In-kind contributions	1 393 810	227 043	(451 418)	77 920	(3 502)	(84 840)	(1 159 012)		7 913 857
Transfers between projects	272 783 956	174 561 530	248 921 767	279 271 795	119 437 091	31 683 112	52 374 141	42 873 408	1 221 906 799
Subtotal: Earmarked									
<b>Unearmarked contributions</b>									
Interest and other unearmarked - net							3 857 190		3 857 190
Voluntary contributions - unearmarked							3 604 487		3 604 487
Subtotal: Unearmarked							7 461 677		7 461 677
<b>TOTAL REVENUE</b>	<b>272 783 956</b>	<b>174 561 530</b>	<b>248 921 767</b>	<b>279 271 795</b>	<b>119 437 091</b>	<b>31 683 112</b>	<b>59 835 818</b>	<b>42 873 408</b>	<b>1 229 368 476</b>
<b>EXPENSES</b>									
Transport assistance	61 109 717	41 872 843	30 383 631	17 462 056	33 516 445	18 481 841	10 919 514		213 746 048
Medical assistance	3 597 341	1 037 265	2 265 273	5 814 219	1 865 613	91 439	7 141 486		21 812 636
Direct assistance to beneficiaries	39 905 501	30 897 772	31 941 515	9 844 221	14 308 514	3 428 019	6 016 326		136 341 869
Implementing partner transfers	22 427 509	4 345 047	23 925 331	20 697 243	686 699	145 631	178 433		72 405 893
Contractual services	43 900 093	19 631 067	41 878 978	158 889 217	25 427 823	827 010	13 510 769	1 669 062	305 734 019
Staff salaries and benefits	58 563 980	50 650 707	61 172 026	39 721 331	20 376 233	7 051 082	50 260 371	34 377 316	322 173 046
Travel and subsistence	4 705 422	3 199 779	7 773 680	2 408 205	3 129 556	305 581	4 288 798	1 638 228	27 449 248
Supplies and consumables	24 856 504	14 706 101	34 947 990	15 271 821	15 366 162	1 267 571	10 996 035	3 813 196	121 225 380
Depreciation and amortization	1 014 434	309 158	2 832 925	1 887 969	530 744	172 669	3 207 230	211 345	10 166 474
Impairments							43 612		43 612
Doubtful receivables provision								(78 362)	(78 362)
Other expenses	2 169 961	207 563	(131 472)	(1 538 828)	(878 873)	(768 866)	2 414 860	160 060	1 634 405
Transfers between projects	10 647 788	8 105 998	11 344 222	8 911 139	4 727 818	850 575	(44 587 540)		
<b>TOTAL EXPENSES</b>	<b>272 898 250</b>	<b>174 963 301</b>	<b>248 334 100</b>	<b>279 368 594</b>	<b>119 056 734</b>	<b>31 852 551</b>	<b>64 389 893</b>	<b>41 790 845</b>	<b>1 232 654 268</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 3 and Appendix 3 are not comparable. □



**ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2013  
(ADMINISTRATIVE PROGRAMME)**

	CHF	
	2013	2012
<b>MEMBER STATES</b>		
Afghanistan	1 694	1 694
Albania	4 255	4 254
Algeria	54 646	54 631
Angola	4 255	4 254
Antigua and Barbuda	867	
Argentina	122 491	122 497
Armenia	2 128	2 127
Australia	825 090	825 100
Austria	363 257	363 236
Azerbaijan	6 422	6 420
Bahamas	7 683	7 681
Bangladesh	4 255	4 254
Belarus	17 926	17 922
Belgium	458 878	458 870
Belize	433	433
Benin	1 300	1 300
Bolivia (Plurinational State of)	2 994	2 993
Bosnia and Herzegovina	5 989	5 987
Botswana	7 683	7 681
Brazil	687 667	687 675
Bulgaria	16 232	16 228
Burkina Faso	1 300	1 300
Burundi	433	433
Cambodia	1 300	1 300
Cameroon	4 688	4 687
Canada	1 368 911	1 368 930
Cape Verde	433	433
Central African Republic	433	433
Chad	867	
Chile	100 743	100 755
Colombia	61 462	61 485
Comoros	433	
Congo	1 300	1 300
Costa Rica	14 499	14 495
Côte d'Ivoire	4 255	4 254
Croatia	41 408	41 397
Cyprus	19 621	19 655
Czech Republic	148 967	148 965
Democratic Republic of the Congo	1 300	1 300
Denmark	314 166	314 159
Djibouti	433	
Dominican Republic	17 926	17 922
Ecuador	17 060	17 055
Egypt	40 108	40 136
El Salvador	8 116	8 114
Estonia	17 060	17 055
Ethiopia	3 428	
Finland	241 593	241 606
France	2 613 599	2 613 630
Gabon	5 989	5 987
Gambia	433	433
Georgia	2 561	2 560
Germany	3 422 495	3 422 502
Ghana	2 561	2 560
Greece	294 939	294 937

**ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2013  
(ADMINISTRATIVE PROGRAMME) (continued)**

	CHF	
	2013	2012
<b>MEMBER STATES (continued)</b>		
Guatemala	11 938	11 935
Guinea	867	867
Guinea-Bissau	433	433
Guyana	433	
Haiti	1 300	1 300
Holy See	433	
Honduras	3 428	3 427
Hungary	124 224	124 230
India	227 922	227 938
Iran (Islamic Republic of)	99 443	99 455
Ireland	212 556	212 577
Israel	163 899	163 893
Italy	2 133 839	2 133 845
Jamaica	5 989	5 987
Japan	5 348 308	5 348 300
Jordan	5 989	5 987
Kazakhstan	32 425	32 456
Kenya	5 122	5 120
Kyrgyzstan	433	433
Latvia	16 232	16 228
Lesotho	433	433
Liberia	433	433
Libya	55 080	55 064
Lithuania	27 737	27 729
Luxembourg	38 414	38 403
Madagascar	1 300	1 300
Maldives	433	
Mali	1 300	1 300
Malta	7 249	7 247
Mauritania	433	433
Mauritius	4 688	4 687
Mexico	1 005 654	1 005 654
Micronesia (Federated States of)	433	
Mongolia	867	867
Montenegro	1 694	1 694
Morocco	24 742	24 775
Mozambique	1 300	
Namibia	3 428	3 427
Nauru	433	
Nepal	2 561	2 560
Netherlands	791 798	791 817
New Zealand	116 542	116 549
Nicaragua	1 300	1 300
Niger	867	867
Nigeria	33 292	33 283
Norway	371 806	371 783
Pakistan	34 986	35 016
Panama	9 377	9 374
Paraguay	2 994	2 993
Peru	38 414	38 403
Philippines	38 414	38 403
Poland	353 447	353 429
Portugal	218 112	218 131

**ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2013**  
**(ADMINISTRATIVE PROGRAMME) (continued)**

	CHF	
	2013	2012
<b>MEMBER STATES (continued)</b>		
Republic of Korea	964 679	964 691
Republic of Moldova	867	867
Romania	75 567	75 546
Rwanda	433	433
Senegal	2 561	2 560
Serbia	15 799	15 795
Seychelles	867	
Sierra Leone	433	433
Slovakia	60 595	60 618
Slovenia	43 969	43 957
Somalia	433	433
South Africa	164 332	164 327
South Sudan	1 300	
Spain	1 356 106	1 356 089
Sri Lanka	8 116	8 114
Sudan	4 255	4 254
Swaziland	1 300	1 300
Sweden	454 150	454 183
Switzerland	482 359	482 345
Tajikistan	867	867
Thailand	89 199	89 214
Timor-Leste	433	433
Togo	433	433
Trinidad and Tobago	18 793	18 788
Tunisia	12 805	12 801
Turkey	263 381	263 348
Uganda	2 561	2 560
Ukraine	37 153	37 143
United Kingdom	2 818 906	2 818 920
United Republic of Tanzania	3 428	3 427
United States of America	9 390 507	9 390 414
Uruguay	11 544	11 541
Vanuatu	433	
Venezuela (Bolivarian Republic of)	134 035	134 037
Viet Nam	14 105	14 101
Yemen	4 255	4 254
Zambia	1 694	1 694
Zimbabwe	1 300	1 300
<b>Subtotal: Member States - CHF</b>	<b>39 400 092</b>	<b>39 388 000</b>
<b>Subtotal: Member States - USD</b>	<b>43 249 278</b>	<b>41 680 682</b>
<b>NEW MEMBER STATES</b>		
Malawi	239	
Myanmar	2 561	
Papua New Guinea	867	
Saint Vincent and the Grenadines	433	
Suriname	716	
Antigua and Barbuda		867
Chad		867
Comoros		433
Djibouti		433
Ethiopia		3 427
Guyana		433

**ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2013  
(ADMINISTRATIVE PROGRAMME) (continued)**

	CHF	
	2013	2012
<b>NEW MEMBER STATES (continued)</b>		
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>4 816</b>	<b>12 092</b>
<b>Subtotal: New Member States – USD</b>	<b>5 249</b>	<b>12 824</b>
<b>TOTAL – CHF</b>	<b>39 404 908</b>	<b>39 400 092</b>
<b>TOTAL – USD</b>	<b>43 254 527</b>	<b>41 693 506</b>

Notes: IOM had 155 Member States at the end of December 2013 (149 at the end of 2012).

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 Member States 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 Member States by Resolution Nos. 1233, 1234 and 1235, respectively, the first two having been adopted by the Council on 27 November 2012 and the third on 30 November 2012.

Suriname, Malawi, Turkmenistan, Iceland, Fiji and the Marshall Islands were admitted as Member States by Resolution Nos. 1247, 1248, 1251, 1252, 1253 and 1254, respectively, the first two having been adopted by the Council on 14 June 2013 and the remaining four on 26 November 2013.

**OUTSTANDING ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2013  
(ADMINISTRATIVE PROGRAMME)**

Member States	CHF					
	2012	2011	Previous years	Total	2013	Grand total
Antigua and Barbuda					867	867
Argentina					122 452	122 452
Bangladesh					4 255	4 255
Bolivia (Plurinational State of) <sup>1</sup>			149 599	149 599	2 994	152 593
Brazil*	687 675	687 833	2 937 303	4 312 811	687 667	5 000 478
Burundi*	433	433	10 750	11 616	433	12 049
Cameroon	514			514	4 688	5 202
Cape Verde					433	433
Central African Republic*	433	433		866	433	1 299
Chad	867			867	867	1 734
Chile					68 558	68 558
Comoros	433			433	433	866
Congo	1 300			1 300	1 300	2 600
Côte d'Ivoire					728	728
Democratic Republic of the Congo*	1 300	1 300	10 764	13 364	1 300	14 664
Djibouti	433			433	433	866
Dominican Republic <sup>2*</sup>	17 922		448 387	466 309	17 926	484 235
Estonia					17 060	17 060
Gabon*	5 987	5 987	39 483	51 457	5 989	57 446
Gambia*	433	433	101 525	102 391	433	102 824
Georgia <sup>1</sup>			10 862	10 862		10 862
Ghana	2 560			2 560	2 561	5 121
Guatemala	225			225	11 938	12 163
Guinea					867	867
Guinea-Bissau*	433	433	144 523	145 389	433	145 822
Honduras					382	382
Iran (Islamic Republic of)	99 455	16 386		115 841	99 443	215 284
Jamaica					5 989	5 989
Kenya	5 120	333		5 453	5 122	10 575
Kyrgyzstan <sup>1</sup>			12 406	12 406	433	12 839
Lesotho					433	433
Liberia <sup>1</sup>			10 286	10 286		10 286
Libya					9 339	9 339
Madagascar					1 240	1 240
Malawi					239	239
Mali	1 300	159		1 459	1 300	2 759
Mauritania	433	334		767	433	1 200
Micronesia (Federated States of)	433			433	433	866
Mongolia					14	14
Myanmar					2 561	2 561
Nauru	433			433	433	866
Nepal	36			36	2 561	2 597
Niger*	867	867	57 762	59 496	867	60 363
Nigeria					6 468	6 468
Paraguay					2 994	2 994
Peru					1 427	1 427
Portugal					218 112	218 112
Rwanda					433	433
Saint Vincent and the Grenadines					433	433
Senegal*	2 560	2 560	23 352	28 472	2 561	31 033
Sierra Leone*	433	433	3 768	4 634	433	5 067
Somalia*	433	433	6 182	7 048	433	7 481
South Africa					17 158	17 158
South Sudan	1 300			1 300	1 300	2 600

**OUTSTANDING ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2013  
(ADMINISTRATIVE PROGRAMME) (continued)**

Member States	CHF					
	2012	2011	Previous years	Total	2013	Grand total
Sudan* <sup>2</sup>	4 254	4 254	11 672	20 180	4 255	24 435
Suriname					716	716
Swaziland					1 300	1 300
Togo					390	390
Uganda <sup>1</sup>			150 162	150 162	1 985	152 147
United Republic of Tanzania					3 232	3 232
Uruguay					11 544	11 544
Vanuatu					433	433
Venezuela (Bolivarian Republic of)	134 037	125 471		259 508	134 035	393 543
Yemen					429	429
Zambia <sup>1</sup>			90 401	90 401		90 401
Zimbabwe					1 300	1 300
<b>Total CHF</b>	<b>972 042</b>	<b>848 082</b>	<b>4 219 187</b>	<b>6 039 311</b>	<b>1 497 641</b>	<b>7 536 952</b>
<b>Total USD (at 0.887)</b>	<b>1 095 876</b>	<b>956 124</b>	<b>4 756 693</b>	<b>6 808 693</b>	<b>1 688 434</b>	<b>8 497 127</b>

\* Member State subject to Article 4 of the Constitution (total: 13).

<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 6,039,311 (USD 6,808,693) has been made for outstanding assessed contributions for 2012 and prior years.

	CHF	USD
<b>Provision at 1 January 2012 (A)</b>	<b>5 351 521</b>	<b>5 662 985</b>
Outstanding assessed contributions from 2011 at 1 January 2012 (B)	2 443 850	2 588 213
Payments received in 2012 on outstanding assessed contributions from 2011 and prior years (C)	(1 684 986)	(1 755 212)
Increase in provision due to non-payment by Member States (B – C)	758 864	833 001
Foreign exchange rate fluctuation during the year (D)		211 352
<b>Provision at 31 December 2012 (A + B – C + D)</b>	<b>6 110 385</b>	<b>6 707 338</b>
	<b>CHF</b>	<b>USD</b>
<b>Provision at 1 January 2013 (E)</b>	<b>6 110 385</b>	<b>6 707 338</b>
Outstanding assessed contributions from 2012 at 1 January 2013 (F)	3 007 824	3 301 673
Payments received in 2013 on outstanding assessed contributions from 2012 and prior years (G)	(3 078 898)	(3 381 802)
Decrease in provision due to payment by Member States (F – G)	(71 074)	(80 129)
Foreign exchange rate fluctuation during the year (H)		181 485
<b>Provision at 31 December 2013 (E + F – G + H)</b>	<b>6 039 311</b>	<b>6 808 693</b>

**STATEMENT OF FINANCIAL PERFORMANCE BY SERVICE  
FOR THE PERIOD ENDED 31 DECEMBER 2013  
(in US dollars)**

	Migration and Development	Migration Policy and Research	Migration Health	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									(381 119)	(381 119)
Assessed contributions	38 307 209	3 870 050	73 586 422	19 284 310	23 734 497	657 233 295	285 864 321	(183 069)	43 254 527	43 254 527
Voluntary contributions – earmarked	1 952 371	2 467 204	22 264 302	(41)	32 393 836	7 937 912	5 925 537	(3 518 623)		1 101 697 035
Receipts from refugees, migrants, etc.			459 061			7 351 839		102 957		69 422 498
In-kind contributions			127 023	(2 041)	15 806	(7 511 496)	(622 348)	7 935 075		7 913 857
Transfers between projects	(1 704)	59 683								
<b>Subtotal: Earmarked</b>	<b>40 257 879</b>	<b>6 396 937</b>	<b>96 436 808</b>	<b>19 282 228</b>	<b>56 144 139</b>	<b>665 011 550</b>	<b>291 167 511</b>	<b>4 336 339</b>	<b>42 873 408</b>	<b>1 221 906 799</b>
<b>Unearmarked contributions</b>										
Interest and other unearmarked – net										3 857 190
Voluntary contributions – unearmarked										3 604 487
<b>Subtotal: Unearmarked</b>										<b>7 461 677</b>
<b>TOTAL REVENUE</b>	<b>40 257 879</b>	<b>6 396 937</b>	<b>96 436 808</b>	<b>19 282 228</b>	<b>56 144 139</b>	<b>665 011 550</b>	<b>291 167 511</b>	<b>11 798 016</b>	<b>42 873 408</b>	<b>1 229 368 476</b>
<b>EXPENSES</b>										
Transport assistance	1 275 783	491 647	5 269 875	567 766	24 961 249	139 405 817	41 509 478	264 434		213 746 048
Medical assistance	20 788	150	12 295 342	816 421	365 212	6 757 588	1 500 416	56 719		21 812 636
Direct assistance to beneficiaries	8 087 172	120 741	1 976 604	71 799	1 311 205	65 412 618	59 945 945	(584 215)		136 341 869
Implementing partner transfers	2 649 180	129 582	3 804 399	2 906 052	571 992	55 773 587	6 456 004	115 098		72 405 893
Contractual services	17 702 038	2 178 471	15 034 452	7 116 626	9 112 987	167 685 325	73 348 747	11 886 311	1 669 062	305 734 019
Staff salaries and benefits	6 666 453	2 612 240	39 592 765	3 644 808	10 653 544	120 658 978	63 574 895	40 392 048	34 377 316	322 173 046
Travel and subsistence	749 494	293 616	2 954 008	226 110	1 116 265	12 014 606	6 073 557	2 383 364	1 638 228	27 449 248
Supplies and consumables	2 390 747	352 565	10 293 122	1 286 324	5 892 718	63 664 859	26 644 954	6 886 896	3 813 196	121 225 380
Depreciation and amortization	67 323	1 828	923 096	48 013	109 652	4 388 164	741 408	3 675 644	211 345	10 166 474
Impairments								43 612		43 612
Doubtful receivables provision	(279 263)	(21 344)	(1 152 185)	(37 478)	277 791	(905 898)	(192 150)		(78 362)	(78 362)
Other expenses	896 776	239 271	5 487 302	1 624 178	1 637 390	30 823 202	11 738 114	(52 646 234)	160 060	1 634 405
Transfers between projects										
<b>TOTAL EXPENSES</b>	<b>40 226 491</b>	<b>6 398 765</b>	<b>96 478 781</b>	<b>18 270 618</b>	<b>56 210 004</b>	<b>665 678 847</b>	<b>291 341 369</b>	<b>16 258 548</b>	<b>41 790 845</b>	<b>1 232 654 268</b>

For segment by region, see Note 31: Segment reporting.

## SOURCES AND APPLICATION OF OPERATIONAL SUPPORT INCOME FOR THE PERIOD ENDED 31 DECEMBER 2013

## I. GENERAL

		USD		
		2013 Revised budget	Actual	Variance
Brought forward from 2012 Operational Support Income	(a)			
Brought forward from 2012 Operational Support Income (staff security)	(b)		5 993 415	
<b>2013 SOURCES</b>				
<b>Project-related overhead</b>				
General overhead	(c)	36 061 000	39 873 382	(3 812 382)
Overhead to cover staff security	(d)	8 690 000	9 844 587	(1 154 587)
<b>Total project-related overhead</b>		44 751 000	49 717 969	(4 966 969)
<b>Miscellaneous income</b>				
Unearmarked contributions		3 719 000	3 604 487	114 513
Interest income and other		3 761 000	3 857 190	(96 190)
<b>Total miscellaneous income</b>		7 480 000	7 461 677	18 323
<b>TOTAL</b>		<b>52 231 000</b>	<b>57 179 646</b>	<b>(4 948 646)</b>
<b>2013 APPLICATION</b>				
<b>Application of project-related overhead</b>				
Staff and services at Headquarters		8 534 000	7 670 192	863 808
Staff and services for Regional Offices		12 719 500	12 717 885	1 615
Staff and services for Manila Administrative Centre		4 998 000	5 030 153	(32 153)
Staff and services for Panama Administrative Centre		866 000	859 564	6 436
Staff and services for Special Liaison Offices		428 000	428 165	(165)
Staff and services in Country Offices		3 306 500	3 321 851	(15 351)
African Capacity Building Centre		374 000	388 093	(14 093)
Global activity/support		3 025 000	2 799 798	225 202
PRISM		2 000 000	1 876 414	123 586
Unbudgeted activities and structures		1 500 000	4 827 422	(3 327 422)
<b>Application of project-related overhead excluding staff security</b>		37 751 000	39 919 537	(2 168 537)
Staff security	(g)	8 690 000	13 029 097	(4 339 097)
<b>Application of project-related overhead</b>		46 441 000	52 948 634	(6 507 634)
<b>Application of miscellaneous income</b>				
IOM Development Fund - Line 1		1 400 000	1 400 000	
IOM Development Fund - Line 2		5 885 000	6 061 677	(176 677)
Global activity/support		195 000	257 644	(62 644)
<b>Application of miscellaneous income</b>		7 480 000	7 719 321	(239 321)
<b>TOTAL</b>		<b>53 921 000</b>	<b>60 667 955</b>	<b>(6 746 955)</b>
<b>BALANCES CARRIED FORWARD TO 2013</b>			<b>On modified accruals (budgetary) basis</b>	<b>On full accruals (IPSAS) basis</b>
Operational Support Income (a + c + e - f - h) <sup>1,2</sup>			(303 799)	(3 043 347)
Staff security (b + d - g) <sup>3</sup>			2 808 905	3 364 014
<b>Total carried forward</b>			<b>2 505 106</b>	<b>320 667</b>

<sup>1</sup> The Operational Support Income reserve now stands at USD 11,265,253 (2012: USD 14,308,600).

<sup>2</sup> The net accrual adjustment to full accruals (IPSAS) basis is USD 2,734,548 for the Operational Support Income reserve.

<sup>3</sup> The net accrual adjustment to full accruals (IPSAS) basis is USD 555,109 for staff security.



**II. STAFF SECURITY MECHANISM**

Following Executive Committee Resolution No. 134 of 3 July 2012, and Council Resolution No. 1240 approving the decisions of the Executive Committee, 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.

There was a carry-forward relating to the staff security mechanism of USD 2,808,905 (2012: USD 5,993,415). The mechanism carry-forward decreased by USD 3,184,510 from the previous year due to increased demands upon the Organization for safeguarding staff security. Most notably, there was an expenditure of USD 1.6 million related to the attack on the IOM compound in Kabul in early 2013. The attack, which resulted in loss of life and substantial destruction of property, necessitated large expenditures to rebuild facilities and compensate victims. IOM's appeal to donors for funding to address these costs was not successful; therefore, these costs were charged to the staff security mechanism.

**Statement for the staff security mechanism for the year ended 31 December 2013**

	USD	
	2013	2012
<b>Opening balance brought forward at the beginning of the year</b>	5 993 415	6 668 249
<b>Source</b>		
Project-related overhead income (2.5% and 1%)	9 844 587	9 312 844
<b>Total contributions to the mechanism</b>	<b>15 838 002</b>	<b>15 981 093</b>
<b>Application</b>		
UNDSS fees		
Malicious acts insurance	189 707	353 270
Field-related costs	5 727 152	5 501 964
Total UNDSS fee	5 916 859	5 855 234
MOSS requirements and other staff security costs	5 606 487	4 132 444
IOM Kabul compound attack	1 505 751	0
<b>Total expenditure</b>	<b>13 029 097</b>	<b>9 987 678</b>
<b>Closing balance carried forward at the end of the year (on modified accruals (budgetary) basis)</b>	<b>2 808 905</b>	<b>5 993 415</b>
Net accruals adjustment	555 109	333 315
<b>Closing balance carried forward at the end of the year (on full accruals (IPSAS) basis)</b>	<b>3 364 014</b>	<b>6 326 730</b>

**III. IOM DEVELOPMENT FUND**

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

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

On the basis of the Operational Support Income generated in 2013 of USD 47.3 million (2012: USD 48.1 million) an additional USD 6.8 million (2012: USD 7 million) was allocated to Line 2 of the IOM Development Fund for use in 2014. 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 year 2014 to USD 8.2 million.

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

		<b>2013 USD</b>
<b>Line 1</b>		<b>1 400 000</b>
<b>Line 2</b>		
	Actual 2013 Operational Support Income	47 335 059
	Operational Support Income base	20 000 000
	Difference	27 335 059
	Allocation to Line 2 (25% of USD 27 335 059) for application in 2014	6 833 765
	Less: amount exceeding miscellaneous income	(772 088)
		<b>6 061 677</b>
<b>Total Operational Support Income allocation from 2013</b>		<b>7 461 677</b>

**EXPENDITURE BY LOCATION FOR THE PERIOD ENDED 31 DECEMBER 2013**  
(in US dollars)

	USD		
	Operational programmes	Administrative programme	Total
<b>ASIA AND THE PACIFIC</b>			
Afghanistan	46 612 699		46 612 699
Australia	5 620 985		5 620 985
Bangladesh	2 187 810		2 187 810
Cambodia	1 589 543		1 589 543
China	1 515 610		1 515 610
China, Hong Kong Special Administrative Region	359 022		359 022
India	247 508		247 508
Indonesia	40 243 765		40 243 765
Iran (Islamic Republic of)	3 363 580		3 363 580
Japan	4 805 060		4 805 060
Lao People's Democratic Republic	515 097		515 097
Malaysia	12 180 124		12 180 124
Marshall Islands	2 801 801		2 801 801
Micronesia (Federated States of)	927 722		927 722
Mongolia	178 921		178 921
Myanmar	5 540 113		5 540 113
Nauru	215 013		215 013
Nepal	24 240 184		24 240 184
Pakistan	37 896 041		37 896 041
Papua New Guinea	2 401 672		2 401 672
Philippines – Administrative Centre	23 290 347	1 014 511	24 304 858
Republic of Korea	404 035		404 035
Solomon Islands	210 602		210 602
Sri Lanka	7 875 986		7 875 986
Thailand – Regional Office	36 330 637	967 070	37 297 707
Timor-Leste	1 017 463		1 017 463
Vanuatu	246 437		246 437
Viet Nam	5 926 206		5 926 206
<b>TOTAL ASIA AND THE PACIFIC</b>	<b>268 743 983</b>	<b>1 981 581</b>	<b>270 725 564</b>
<b>CENTRAL AND WEST AFRICA</b>			
Burkina Faso	239 853		239 853
Cameroon	469 721		469 721
Cape Verde	68 311		68 311
Central African Republic	5 914		5 914
Chad	5 212 250		5 212 250
Congo	185 334		185 334
Côte d'Ivoire	4 672 058		4 672 058
Gambia	105 363		105 363
Ghana	7 520 959		7 520 959
Guinea	1 635 887		1 635 887
Guinea-Bissau	24 009		24 009
Liberia	1 400 833		1 400 833
Mali	3 936 565		3 936 565
Mauritania	2 356 629		2 356 629
Niger	5 399 468		5 399 468
Nigeria	7 195 122		7 195 122
Senegal – Regional Office	2 070 269	718 503	2 788 772
Sierra Leone	2 459 799		2 459 799
<b>TOTAL CENTRAL AND WEST AFRICA</b>	<b>44 958 344</b>	<b>718 503</b>	<b>45 676 847</b>

**EXPENDITURE BY LOCATION FOR THE PERIOD ENDED 31 DECEMBER 2013**  
(in US dollars) (continued)

	USD		
	Operational programmes	Administrative programme	Total
<b>EAST AND HORN OF AFRICA</b>			
Burundi	1 265 520		1 265 520
Djibouti	2 895 094		2 895 094
Ethiopia	25 195 590	221 362	25 416 952
Kenya – Regional Office	33 430 718	286 063	33 716 781
Rwanda	2 954 314		2 954 314
Somalia	25 973 597		25 973 597
South Sudan	49 804 883		49 804 883
United Republic of Tanzania	3 355 767		3 355 767
Uganda	8 420 883		8 420 883
<b>TOTAL EAST AND HORN OF AFRICA</b>	<b>153 296 366</b>	<b>507 425</b>	<b>153 803 791</b>
<b>MIDDLE EAST AND NORTH AFRICA</b>			
Algeria	59 856		59 856
Egypt – Regional Office	8 247 407	562 649	8 810 056
Iraq	30 298 924		30 298 924
Jordan	35 261 032		35 261 032
Kuwait	639 786		639 786
Lebanon	7 172 509		7 172 509
Libya	4 929 332		4 929 332
Morocco	3 106 571		3 106 571
Saudi Arabia	427 904		427 904
Sudan	15 121 419		15 121 419
Syrian Arab Republic	18 598 611		18 598 611
Tunisia	4 427 220		4 427 220
Yemen	27 425 900		27 425 900
<b>TOTAL MIDDLE EAST AND NORTH AFRICA</b>	<b>155 716 471</b>	<b>562 649</b>	<b>156 279 120</b>
<b>SOUTHERN AFRICA</b>			
Angola	1 249 327		1 249 327
Democratic Republic of the Congo	10 086 803		10 086 803
Malawi	12 919		12 919
Mauritius	632 276		632 276
Mozambique	3 567 118		3 567 118
Namibia	760 308		760 308
South Africa – Regional Office	11 237 774	685 137	11 922 911
Zambia	2 463 629		2 463 629
Zimbabwe	7 332 906		7 332 906
<b>TOTAL SOUTHERN AFRICA</b>	<b>37 343 060</b>	<b>685 137</b>	<b>38 028 197</b>
<b>SOUTH AMERICA</b>			
Argentina – Regional Office	22 834 972	682 149	23 517 121
Bolivia (Plurinational State of)	892 178		892 178
Chile	5 654 349		5 654 349
Colombia	124 047 120		124 047 120
Ecuador	4 564 637		4 564 637
Paraguay	325 595		325 595
Peru	50 845 786		50 845 786
Uruguay	697 350		697 350
Venezuela (Bolivian Republic of)	641 574		641 574
<b>TOTAL SOUTH AMERICA</b>	<b>210 503 561</b>	<b>682 149</b>	<b>211 185 710</b>

**EXPENDITURE BY LOCATION FOR THE PERIOD ENDED 31 DECEMBER 2013**  
(in US dollars) (continued)

	USD		
	Operational programmes	Administrative programme	Total
<b>CENTRAL AND NORTH AMERICA AND THE CARIBBEAN</b>			
Canada	6 491 586		6 491 586
Costa Rica – Regional Office	2 976 584	798 728	3 775 312
Cuba	19 764		19 764
Dominican Republic	1 535 288		1 535 288
El Salvador	1 236 934		1 236 934
Guatemala	2 863 296		2 863 296
Guyana	396 609		396 609
Haiti	45 895 134		45 895 134
Honduras	3 111 856		3 111 856
Jamaica	180 390		180 390
Mexico	1 425 020		1 425 020
Nicaragua	683 313		683 313
Panama	2 009 629	394 257	2 403 886
Trinidad and Tobago	562 579		562 579
USA Chicago	3 642 560		3 642 560
USA JFK Airport	10 608 403		10 608 403
USA Los Angeles	3 020 091		3 020 091
USA Miami	5 640 536		5 640 536
USA New York	3 931 365	223 966	4 155 331
USA Newark	2 529 145		2 529 145
USA Orange County	636 138		636 138
USA Washington, D.C.	2 969 809	98 975	3 068 784
<b>TOTAL CENTRAL AND NORTH AMERICA AND THE CARIBBEAN</b>	<b>102 366 029</b>	<b>1 515 926</b>	<b>103 881 955</b>
<b>EUROPEAN ECONOMIC AREA</b>			
Austria	5 040 324		5 040 324
Belgium – Regional Office	23 651 438	1 132 663	24 784 101
Bulgaria	802 901		802 901
Czech Republic	471 233		471 233
Denmark	1 500 505		1 500 505
Estonia	288 301		288 301
Finland	4 897 587		4 897 587
France	747 291		747 291
Germany	8 889 863		8 889 863
Greece	14 392 924		14 392 924
Hungary	610 054		610 054
Ireland	1 932 072		1 932 072
Italy	7 822 075		7 822 075
Latvia	276 483		276 483
Lithuania	598 394		598 394
Malta	977 017		977 017
Netherlands	15 363 962		15 363 962
Norway	11 053 278		11 053 278
Poland	3 866 665		3 866 665
Portugal	1 256 033		1 256 033
Romania	1 908 689		1 908 689
Slovakia	1 652 489		1 652 489
Slovenia	113 865		113 865
Spain	2 149 871		2 149 871
Switzerland	7 278 588		7 278 588
United Kingdom	3 681 431		3 681 431
<b>TOTAL EUROPEAN ECONOMIC AREA</b>	<b>121 223 333</b>	<b>1 132 663</b>	<b>122 355 996</b>

**EXPENDITURE BY LOCATION FOR THE PERIOD ENDED 31 DECEMBER 2013**  
(in US dollars) (continued)

	USD		
	Operational programmes	Administrative programme	Total
<b>EASTERN AND SOUTH-EASTERN EUROPE AND CENTRAL ASIA</b>			
Albania	620 185		620 185
Armenia	899 208		899 208
Austria – Regional Office	1 285 980	875 260	2 161 240
Azerbaijan	1 058 560		1 058 560
Belarus	1 455 847		1 455 847
Bosnia and Herzegovina	3 910 700		3 910 700
Croatia	63 204		63 204
Georgia	4 863 027		4 863 027
Kazakhstan	2 136 128		2 136 128
Kyrgyzstan	2 166 116		2 166 116
Montenegro	150 976		150 976
Republic of Moldova	3 822 706		3 822 706
Russian Federation	8 277 776		8 277 776
Serbia	825 973		825 973
Tajikistan	1 733 615		1 733 615
The former Yugoslav Republic of Macedonia	194 134		194 134
Turkey	10 795 289		10 795 289
Turkmenistan	759 606		759 606
Ukraine	9 006 608		9 006 608
<b>TOTAL EASTERN AND SOUTH-EASTERN EUROPE AND CENTRAL ASIA</b>	<b>62 240 726</b>	<b>875 260</b>	<b>63 115 986</b>
<b>TOTAL FIELD LOCATIONS</b>	<b>1 156 391 873</b>	<b>8 661 293</b>	<b>1 165 053 166</b>
<b>TOTAL GENEVA HEADQUARTERS</b>	<b>31 674 604</b>	<b>33 375 930</b>	<b>65 050 534</b>
<b>GRAND TOTAL ON IOM BUDGETARY BASIS</b>	<b>1 188 066 477</b>	<b>42 037 223</b>	<b>1 230 103 700</b>
Net accrual adjustment	2 796 946	(246 378)	2 550 568
<b>GRAND TOTAL ON IPSAS BASIS</b>	<b>1 190 863 423</b>	<b>41 790 845</b>	<b>1 232 654 268</b>

The regional split given above is consistent with the Programme and Budget for 2013.

## REFUGEE LOAN FUND

## Establishment and purpose of the Fund

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

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

During 2013, there were 69,883 movements (2012: 69,886) under the Refugee Loan Fund.

## Statement for the year ended 31 December 2013

	2013 USD	2012 USD
<b>Opening balance at the beginning 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>Opening balance at the beginning of the year</b>	<b>9 977 079</b>	<b>11 719 813</b>
<b>Contributions to the Fund</b>		
Contributions from the United States Government	118 197 858	137 861 289
Accrued contribution from United States Government	27 318 000	0
Contributions from self-payers	138 327	11 912
Promissory note repayments	43 606 075	41 759 415
Interest income	743	3 560
Miscellaneous income	296 871	272 659
<b>Total contributions to the Fund</b>	<b>189 557 874</b>	<b>179 908 835</b>
<b>Transfers from the Fund to operational projects</b>		
Africa	(41 130 209)	(54 789 845)
Middle East	(51 700 077)	(33 018 345)
Latin America and the Caribbean	(3 946 510)	(2 566 207)
North America	(1 058 051)	(997 438)
Asia and Oceania	(61 102 477)	(73 841 870)
Europe	(15 438 760)	(16 434 304)
<b>Total transfers from the Fund to operational projects</b>	<b>(174 376 084)</b>	<b>(181 648 009)</b>
Interest paid to the United States Government	(743)	(3 560)
<b>Closing balance at the end of the year</b>	<b>25 158 126</b>	<b>9 977 079</b>
<b>Closing balance at the end of the year</b>		
Balance of funds from the United States Government	24 846 573	9 665 526
Balance of funds from the IOM Refugee Loan Fund	311 553	311 553
<b>TOTAL</b>	<b>25 158 126</b>	<b>9 977 079</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 2013 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 2013 in the analysis below. The recoverable value on previously issued notes was not significantly adjusted.

	2013 USD	2012 USD
Estimated recoverable value at the beginning of the year	71 900 000	73 100 000
Estimated recoverable value of new notes issued during the year	82 125 435	40 461 050
Adjustment of previously estimated recoverable value	80 640	98 365
Cash collections during the year	(43 606 075)	(41 759 415)
<b>Estimated recoverable value at the end of the year*</b>	<b>110 500 000</b>	<b>71 900 000</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 73 per cent as of 2013. 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			29 138	29 138
Argentina			16 744 844	16 744 844
Australia			78 353 127	78 353 127
Austria		39 500	3 366 507	3 406 007
Belgium		1 564 987	10 149 268	11 714 255
Bulgaria			605 970	605 970
Canada			55 588 485	55 588 485
Colombia			109 071 901	109 071 901
Côte d'Ivoire			90 700	90 700
Cyprus			19 608	19 608
Czech Republic			1 922 008	1 922 008
Democratic Republic of the Congo			151 424	151 424
Denmark			3 987 433	3 987 433
Egypt			321 242	321 242
El Salvador			69 100	69 100
Estonia			321 461	321 461
Finland			4 687 438	4 687 438
France			1 374 177	1 374 177
Germany			22 890 328	22 890 328
Greece			13 811 842	13 811 842
Haiti			10 789 227	10 789 227
Honduras			2 681 766	2 681 766
Hungary			672 143	672 143
Iceland			23 180	23 180
India			306 273	306 273
Ireland			1 904 737	1 904 737
Italy			11 870 023	11 870 023
Jamaica			4 392	4 392
Japan			49 899 231	49 899 231
Jordan			40 057	40 057
Latvia			300 996	300 996
Libya			5 280 000	5 280 000
Lithuania			497 082	497 082
Luxembourg			669 404	669 404
Malta			457 179	457 179
Mauritius			45 489	45 489
Mexico			460 210	460 210
Netherlands			20 040 956	20 040 956
New Zealand			1 406 679	1 406 679
Nicaragua			6 041	6 041
Norway			25 481 914	25 481 914
Paraguay			95 966	95 966
Peru			50 952 825	50 952 825
Philippines			9 156	9 156
Poland			4 984 200	4 984 200
Portugal			1 234 157	1 234 157
Republic of Korea			717 299	717 299
Romania			1 159 270	1 159 270
Serbia			98 281	98 281
Slovakia			972 462	972 462
Slovenia			88 541	88 541
South Africa			80 707	80 707
Spain			3 460 275	3 460 275
Sweden			18 246 227	18 246 227
Switzerland			25 418 442	25 418 442
Thailand			1 468 433	1 468 433
Trinidad and Tobago			53 925	53 925
Turkey			353 804	353 804
United Kingdom of Great Britain and Northern Ireland			44 216 604	44 216 604
United States of America	6 127 220	2 000 000	309 192 926	317 320 146
<b>Total: Member States</b>	<b>6 127 220</b>	<b>3 604 487</b>	<b>919 196 478</b>	<b>928 928 185</b>
<b>NON-MEMBER STATES, AGENCIES AND OTHERS</b>				
Non-Member States			6 925 640	6 925 640
European Commission			89 320 649	89 320 649
United Nations organizations	456 849		92 256 301	92 713 150
Private sector	1 329 788		5 944 681	7 274 469
Other organizations			19 145 564	19 145 564
<b>Total: Non-Member States, agencies and others</b>	<b>1 786 637</b>		<b>213 592 835</b>	<b>215 379 472</b>
Promissory note repayments			43 606 076	43 606 076
Net interest and other income		3 857 190		3 857 190
Refugees, migrants, sponsors and others			69 422 498	69 422 498
Year-end net accrual adjustments			(74 698 353)	(74 698 353)
<b>GRAND TOTAL CONTRIBUTIONS</b>	<b>7 913 857</b>	<b>7 461 677</b>	<b>1 171 119 534</b>	<b>1 186 495 068</b>

Note: Contributions from European Union Member States and the European Commission totalled USD 264,835,431.

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			29,138
<b>Total: Afghanistan – Earmarked</b>			<b>29,138</b>
<b>ARGENTINA</b>			
Assistance to the “extended school day” programme – Argentina			5,092,376
Technical cooperation linking entrepreneurs worldwide and promoting return of experts – Argentina			3,802,316
Technical cooperation among developing countries			2,266,925
Modernization of equipment for immigrant registration procedures – Argentina			2,223,676
Administrative and technical assistance for the national directorate of migration (DNM) programme			1,387,540
Support for the management of technical affairs of the border directorate – Argentina			506,756
Technical assistance for the efficient management of health expenditures of Rio Negro – Argentina			466,918
Technical cooperation among developing countries (TCADC)			326,477
Identification and formulation of international policies to reverse rural to urban migration – Argentina			310,783
Assistance to support the programme of transport infrastructure and development – Argentina			180,184
Technical assistance for development and implementation of productive tourism infrastructure – Argentina			125,317
Administrative assistance for implementing Spanish–Argentine governance			32,347
Improvement of municipal management in order to reduce migration – Argentina			20,654
Administrative and technical assistance to government programmes – Argentina			2,574
<b>Total: Argentina – Earmarked</b>			<b>16,744,844</b>
<b>AUSTRALIA</b>			
Regional cooperation agreements in Indonesia			22,034,664
Assisted passage, medical and related services for movements to Australia			9,676,535
Management and care of intercepted irregular immigrants project – phase II (MCIIP II) – Indonesia			8,211,238
Health assessment for Australia-bound migrants (visa class 200 to 204)			3,700,592
Care and voluntary return of irregular migrants – Indonesia			2,698,819
Australian cultural orientation (AUSCO global 2)			2,415,885
Immigration information and counselling services in Australia			2,396,060
Case management, counselling and reintegration planning for Christmas Island in Australia			1,978,567
Strengthening disaster risk reduction capacity and promoting community resilience in West Java			1,969,420
Afghanistan passport-issuing system/Afghanistan visa-issuing system (APIS/AVIS) – phase IV			1,964,214
Socioeconomic transitions and rehabilitation programme for Sri Lanka (ACRP 3)			1,901,316
I-CARE : IOM circle of care for displaced persons in Indonesia			1,870,064
Departure health check: Australian-funded cases			1,808,701
Establishment of the regional support office within the Bali process regional cooperation framework – phase I – Thailand			1,693,307
Emergency operations centres for enhanced disaster preparedness and response capacity – Indonesia			1,651,433
Technical assistance in travel document issuance for Afghanistan – phase III			1,563,770
Partnership in migration management and border control in Papua New Guinea (PMMBC)			1,459,200
Afghanistan: Livelihood assistance for returnees and internally displaced persons			988,806
Reintegration assistance for irregular migrant (asylum-seeker) returnees from Australia			970,776
Sri Lankan biometrics project – phase I			970,149
Community stabilization to prevent irregular maritime departures to Australia – Sri Lanka			886,194
Public information campaign to deter potential Indonesian crews from travelling to Australia by boat			770,713
Climate adaptation, disaster risk reduction and education – Federated States of Micronesia			723,141
Voluntary return support and reintegration assistance for Bali process member states			686,612
Vanuatu border capability improvement programme (BCIP) – Australia			600,782
Support for processing migrant facilities in Nauru – Australia			502,727
Reducing the vulnerabilities of Rohingyas through community outreach – phase IV – Thailand			488,528
Bali ministerial conference on people smuggling, trafficking and related transnational crime			370,905
Support for the migration service of Timor-Leste			318,434
Associate expert – Geneva – Switzerland			266,425

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>AUSTRALIA (continued)</b>			
Bali process (Australian funds)			256,426
Technical cooperation for migration management and capacity-building – Afghanistan			173,929
Raising awareness of the risks associated with irregular migration and smuggling among potential Afghan migrants			150,000
Papua New Guinea border management system project and related initiatives			78,450
Bali process regional support office policy guides – Thailand			70,780
Border protection development project – Latin America (Peru)			58,450
IOM Canberra ad hoc service fee project			40,460
Sri Lankan integrated inquiry management system			38,348
Funds received in 2013 – to be allocated			30,301
Assistance for irregular migrants in Timor-Leste			11,925
Document verification services for departments of immigration and citizenship in East Africa (Kenya)			3,846
International dialogue on migration 2013: Diaspora ministerial conference – Australian funding – Switzerland			(508)
International workshop: Economic cycles, demographic change and migration – for refund			(1,651)
Book proposal on foundations of international migration law – for refund			(5,325)
2011 global consultation of chairs and secretariats of regional consultative processes on migration – for refund			(16,610)
Assistance for Iraqi migrant women in Jordan empowerment and awareness-raising on migrants' rights – for refund			(35,368)
World migration report 2011 – Australian-funded – net of subsequent refund			(38,305)
<b>Total: Australia – Earmarked</b>			<b>78,353,127</b>
<b>AUSTRIA</b>			
Unearmarked income		39,500	
Assisted voluntary return and reintegration to Afghanistan			642,005
Austrian voluntary contribution			468,000
Assisted voluntary return and reintegration to UNSC resolution 1244-administered Kosovo – phase III			416,991
Assisted voluntary return and reintegration to the Russian Federation (Chechen Republic) (AVRR Chechnya) – phase V			394,661
Assisted voluntary return and reintegration to Pakistan			303,886
Assisted voluntary return and reintegration for Nigerian nationals in Austria (AVRR Nigeria) – phase IV			249,782
Assisted voluntary return and reintegration for minors and young adults from the Republic of Moldova with emphasis on the prevention of (re-)trafficking			221,445
Assistance for the voluntary return and reintegration of returnees to Georgia (AVRR Georgia) – phase II			132,302
Assistance for the return and reintegration of returnees to the Russian Federation			107,445
Assisted voluntary return and reintegration for Nigerian nationals in Austria			103,719
Return and reintegration assistance for voluntary returnees to Nigeria – phase II			99,602
Assisted voluntary return and reintegration of returnees to the Russian Federation (Chechen Republic)			97,234
Assistance for the voluntary return and reintegration of returnees to Georgia – net of subsequent refund			53,296
Voluntary return and reintegration assistance for Nigerian nationals			28,534
Coordinated approach for the reintegration of victims of trafficking (CARE) – France			27,174
Cultural orientation training for unaccompanied minor refugees in Austria			19,405
Regional initiative against trafficking in human beings – Austria			1,241
Support reintegration mechanism in the Republic of Moldova for readmitted and returned Moldovan nationals – phase III – for refund			(215)
<b>Total: Austria – Unearmarked and earmarked</b>		<b>39,500</b>	<b>3,366,507</b>
<b>BELGIUM</b>			
Unearmarked income		1,564,987	
Assistance for voluntary return from Belgium			5,969,171
Return assistance from Belgium (REAB 2011)			1,217,895
Assisted voluntary return and reintegration from Belgium			904,587
Reintegration assistance from Belgium (direct assistance costs)			900,541

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>BELGIUM (continued)</b>			
Reintegration assistance from Belgium (direct assistance costs)			332,639
Project to support the socioeconomic reintegration of Guinean returnees			198,939
Staff and office expenses – Brussels			196,427
Assisted voluntary return and reintegration to their countries of origin for irregular migrants stranded in Morocco			159,151
Facilitating refugee resettlement – Belgium (2013)			79,576
Enhanced reintegration approach as durable solution for Moroccan unaccompanied minors – Belgium			75,153
Information campaign against irregular migration in Guinea (CIMG) – net of subsequent refund			38,292
External evaluation of MIDA – phase IV – Belgium			32,229
Support for Georgian authorities to implement the EU readmission agreement			27,502
Post-arrival reintegration assistance to Russian nationals from Belgium, France, Netherlands and Sweden			20,883
Providing counselling to Afghan nationals returning from Belgium, France, the Netherlands and Sweden			9,310
Assisted voluntary return and reintegration from Belgium-plus (AVRR B-plus) – for refund			(2,088)
Joint programme of UNHCR, UNODC and IOM to combat human trafficking in Serbia – net of subsequent refund			(10,939)
<b>Total: Belgium – Unearmarked and earmarked</b>		<b>1,564,987</b>	<b>10,149,268</b>
<b>BULGARIA</b>			
Strengthening and development of the activities of information centres for immigrants – Bulgaria			147,069
Assisted voluntary return and reintegration of third-country nationals illegally staying in Bulgaria			146,138
Assisted voluntary return of third-country nationals illegally staying in Bulgaria			98,120
Assisted voluntary return and reintegration of third-country nationals illegally residing in Bulgaria			82,759
Network of information centres for immigrants in the cities of Sofia, Plovdiv, Kurdjali and Burgas – net of subsequent refund			59,684
Assisted voluntary return of third-country national asylum-seekers in Bulgaria			46,270
Provision of information and counselling to asylum-seekers under the assisted voluntary return programme – Bulgaria			26,239
Network of information centres for immigrants in Bulgaria – for refund			(309)
<b>Total: Bulgaria – Earmarked</b>			<b>605,970</b>
<b>CANADA</b>			
Canadian resettlement programme			13,155,214
Assisted voluntary return and reintegration pilot programme – Canada			10,997,388
Resettling Haitian families			9,442,871
Syria crisis – IOM regional response			3,873,146
Canadian orientation abroad			1,927,344
Philippines: Typhoon Haiyan action plan			1,888,574
Emergency shelter and non-food item assistance for families affected by the 2012 floods – Pakistan			1,479,290
Reconstruction of police commissariats for the endangered population of earthquake-affected areas – Haiti			1,384,896
Assistance to address irregular migration and smuggling in West Africa: AVRR – Ghana			1,191,586
2013 support for humanitarian response and assistance for affected populations – Haiti			1,179,941
Emergency humanitarian assistance for Sudanese refugees in the upper Nile state – South Sudan			986,193
Preparedness response capacity and emergency assistance for mobile and vulnerable residents – Zimbabwe			983,284
Emergency shelter support for typhoon Bopha-affected communities – Philippines			704,935
Capacity-building in border management programme for Guinea			630,388
Tracking of internally displaced persons in South Kordofan, Abyei, Blue and White Nile states – Sudan			478,011
Capacity-building to address security threats at Juba international airport – South Sudan			439,852
Front-line officer awareness training on proactive and preventive policing: FLOAT-3P – Indonesia			403,421
Iraqi refugees resettlement processing to Canada – Syrian Arab Republic			396,232
Document examination support centre – phase II – Bangkok			380,721
Prevention of people smuggling through and from Myanmar by enhanced migration and border management			360,273

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>CANADA (continued)</b>			
Enhancing capacities of law enforcement agencies in Malaysia to combat smuggling and trafficking			343,184
Strengthening the border management and intelligence capacity of the Thai government – phase II			326,193
Police perimeter wall construction to reduce risk of displacement due to earthquake damage – Haiti			285,848
Building comprehensive capacity to combat migrant smuggling in Viet Nam – phase II			196,679
Mozambique flood response and recovery 2013			194,742
Research and policy dialogue initiative on migration and remittances in Ukraine			194,742
Strengthening border security to prevent migrant smuggling and related crimes in Cambodia			192,564
Strengthening immigration management systems to combat terrorism and irregular migration – Bangladesh			192,319
Strengthening the border management capacity of Lao officials to combat migrant smuggling			185,005
Improving labour migration administration in Central America and the Dominican Republic (ILMA-CA-DR) – phase II			183,379
Regional coordination and capacity-building for border security in Central America – El Salvador			181,357
Rehabilitation and renovation of an administrative building and other essential works – Haiti			155,169
Support to two Guinean border posts by personal identification and registration system installation and training – Guinea			151,056
Establishment of the technical support unit of the regional conference on migration			118,263
Police commissariat containers for use by the Haitian national police			101,298
Addressing displacement through reparations and restitution – Colombia			97,117
Document verification service in China for Manitoba province – Canada			65,226
Canadian immigration medical examination and pre-departure screening of Bhutanese in Nepal (CIMEP)			48,035
Assisted voluntary return and reintegration for potential migrants from West Africa to their country of origin			41,231
Roll-out of the e-Medical system for Canadian immigration medical examinations – Switzerland			21,035
The modernization of a legal counter-trafficking framework to strengthen enforcement in El Salvador			17,349
Return of highly vulnerable migrants to Central America and Mexico			15,000
Administrative and logistical support services in Kyiv			12,850
Conducting and transmitting resettlement needs surveys for Bhutanese refugees in Nepal			12,111
Pre-consular support services for Alberta province – Canada (CSSA)			11,663
Strengthening organic coffee production in five indigenous communities of the Darien – Panama			9,785
Preventing corruption by building capacities of prosecutors in trafficking and migrant smuggling – Peru			8,143
Document verification services in China for the Manitoba province of Canada			1,022
Improving labour migration administration in Central America and the Dominican Republic (ILMA-CA-DR) – for refund			(5,036)
Reinforce capacity of military and justice systems and protect the population from violence – Democratic Republic of the Congo – for refund			(52,402)
<b>Total: Canada – Earmarked</b>			<b>55,588,485</b>
<b>COLOMBIA</b>			
Promotion and prevention in priority public health issues – Colombia			30,571,697
Promotion of the rights guaranteed in early childhood against forced recruitment in Choco – Colombia			21,576,563
Rights restitution and prevention of recruitment of children affected by conflict – Colombia			14,919,925
Community stabilization and improving infrastructure of educational establishments – Colombia			12,014,961
Prevention of infectious diseases and the promotion of sexual and reproductive rights – Colombia – net of subsequent refund			2,484,699
Support for administrative agrarian processes to recover and draw up deeds for vacant land for conflict victims – Colombia			2,295,432
Implementation and transfer of a model for economic reintegration of demobilized individuals – Colombia			2,137,114
Strengthening the ability of ethnic groups to manage the development of their territories – Colombia			1,888,645
Promoting resilience and family bonds from early childhood as a prevention strategy – Colombia			1,826,521
Winter emergency action plan for the education sector – phase I – Colombia			1,684,741
Support for the implementation of a public policy on land for indigenous communities – Colombia			1,433,104
Support for social sustainability and productivity of families subjected to violence on returned land – Colombia			1,364,813
Deploying rapid response projects in south-eastern Colombia – net of subsequent refund			1,341,452

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>COLOMBIA (continued)</b>			
Support for the implementation of strategies for promoting the rights of children – Colombia			1,196,463
Support for the restitution of rights – Colombia			1,125,089
Improving educational infrastructure for the population displaced by natural disasters – Colombia			1,061,601
Support in the development and implementation of a framework for the reintegration of former combatants – Colombia			853,062
Sustainable livelihoods for vulnerable households headed by women in host communities – Colombia			836,955
Strengthening planning and monitoring processes of the Colombian institute for rural development (INCODER) – Colombia			691,898
Technical support for access to goods, rural development and prosperity for displaced families – net of subsequent refund			664,328
Implementation of phase I of the operational plan for information systems (POSI) – Colombia			617,962
Technical assistance for the ministry of interior on strategies to combat trafficking in Colombia			614,434
Support for community stabilization through the generation of educational infrastructure – Colombia			547,330
Contribution to community stabilization in the municipality of Puerto Carreño – Colombia			546,499
Technical assistance for the design and implementation of the outreach plan of the victims' unit – Colombia			487,292
Support for community stabilization through educational improvement in border areas – Colombia			438,321
Strengthening institutional capacities for territorial development – Colombia			406,484
Supporting psychosocial activities in compliance with judgement T-045 of 2010 – Colombia			295,891
Capacity-building for the ministry of foreign affairs for implementation of the national strategy to combat trafficking in persons – Colombia			272,062
Formulation and implementation of productive projects for members of the patriotic union and the Colombian communist organization – Colombia			259,336
Strengthening capacity of inter-agency coordination of UAERIV with the entities of SNARIV for victim reparations – Colombia			259,336
Systematization of social service activities for participants to comply with law 1424 – Colombia			247,224
Strengthening social and community organizations for integrated risk management in Bogota – Colombia			245,502
Technical assistance on information management for the victims' unit – Colombia			243,061
Institutional strengthening for victims of forced displacement – Colombia – net of subsequent refund			237,154
Protection of the land and property of internally displaced persons in Colombia (PTPD – GOC) – net of subsequent refund			209,130
Support for the ministry of foreign affairs for actions to prevent human trafficking – Colombia			207,469
Design and implementation of a model for a corporate management unit for the care and reparations for victims – Colombia			171,119
Support for the implementation of policies of social protection for vulnerable populations – Colombia			168,522
Strengthening the Colombian agency for reintegration (ACR) in the care and support provided to disabled people with mental disorders – Colombia			164,694
Support for the ministry of foreign affairs in the repatriation of extremely vulnerable nationals – Colombia			157,419
Improving quality of life in the village of Tanela through consultations with the community – Colombia			127,520
Pilot testing the national reconciliation index in the city of Medellin – Colombia			111,148
Design and pilot testing of a strategy for sustainable improvement in the "living free" programme – Colombia			106,328
Consolidation of aspects of the unified public policy on victims of the internal armed conflict – Colombia			103,734
Management of the migratory effects of the Ituango hydroelectric project: Improving livelihoods – Colombia			85,245
Generation of analytical inputs for strengthening labour immigration policy – Colombia			81,682
Drafting of a chapter on ethnicity in the ten-year public health plan which takes into account the Roma population			73,320
Strengthening institutional capacities for the provision of education services in emergencies – Colombia – net of subsequent refund			62,461
Improving sustainability initiatives for income generation among displaced populations – Colombia			55,943
Technical cooperation among developing countries – Colombia			50,001
Mobile offices for families – Colombia			39,902
Promotion of good practices for IDPs in the process of reintegration and reconciliation – Colombia – net of subsequent refund			36,938
Actions towards strengthening the territorial authorities to combat trafficking in persons – Colombia			34,319

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>COLOMBIA (continued)</b>			
Implementation of international migration week – Colombia			33,775
Support for community stabilization through the generation of educational infrastructure – Colombia			28,233
Preparation of the national study on climate change and migration – Colombia			27,348
Support for vulnerable migrants' return – Colombia			25,409
Training for Migración Colombia staff in human trafficking and migrant smuggling – Colombia			23,690
Institutional strengthening for the high council of Bogota for victim reparations in Colombia			20,502
Strengthening international labour migration management – Colombia			10,534
Educational infrastructure projects in Colombia – for refund			(21)
Protection of children's rights and prevention of displacement caused by violence – for refund			(83)
Strengthening the institutional capacity of local authorities on internal displacements – Colombia – for refund			(401)
Improving educational infrastructures in vulnerable regions affected by natural disasters in Colombia – for refund			(1,019)
Assistance for internally displaced persons and vulnerable people in the promotion and protection of human rights – Colombia – for refund			(1,173)
Support for rural women – Colombia – for refund			(12,716)
Support for the land restitution policy for internally displaced persons in Colombia – for refund			(30,838)
Protecting children from recruitment by illegal armed groups in Colombia – for refund			(30,867)
Protecting children from recruitment by illegal armed groups in Colombia – for refund			(36,032)
Contribution to improve education and links with higher education – Colombia – net of subsequent refund			(79,462)
Support for the youth penal criminal system in Colombia – for refund			(166,472)
Prevention of recruitment and displacement through improving services in early childhood – Colombia – for refund			(472,353)
<b>Total: Colombia – Earmarked</b>			<b>109,071,901</b>
<b>CÔTE D'IVOIRE</b>			
Restoration project of social capital and social cohesion – Côte d'Ivoire			90,700
<b>Total: Côte d'Ivoire – Earmarked</b>			<b>90,700</b>
<b>CYPRUS</b>			
Syria crisis – IOM regional response			19,608
<b>Total: Cyprus – Earmarked</b>			<b>19,608</b>
<b>CZECH REPUBLIC</b>			
Reintegration of returning Georgian migrants and the implementation of the EU readmission agreement			1,143,960
Enhancing access to health-care projects focused on refugees from Myanmar in Malaysia			154,083
Funds received in 2013 – to be allocated			150,839
Shelter and non-food item assistance project – Pakistan			138,917
Assisted voluntary returns from the Czech Republic			112,186
Return centre 2013 – Czech Republic			51,536
Sharing experience: Foreign practice in integration policy and integration courses – Czech Republic			46,049
Continuation of the implementation of return counselling in 2011 – Czech Republic			21,360
IOM Prague – return counselling in 2012			18,250
Reintegration of returnees from the Czech Republic – phase II			17,122
Assisted voluntary returns from the Czech Republic			16,724
Innovative components of return practice in EU member states for practitioners in the Czech Republic – phase III			13,047
Reintegration programme for returnees from the Czech Republic			13,007
Establishment of a return centre – Czech Republic			10,216
Establishment of a return centre – Czech Republic			9,788
Resettlement of Burmese refugees from Malaysia in the Czech Republic in 2012 – net of subsequent refund			5,070
Models for integration and prevention of exclusion: Empowering migrant youth – IYouth – Finland – for refund			(146)
<b>Total: Czech Republic – Earmarked</b>			<b>1,922,008</b>

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>DEMOCRATIC REPUBLIC OF THE CONGO</b>			
Strengthening capacities for migration management in the Democratic Republic of the Congo at the border crossings of Zongo and Kamako			151,424
<b>Total: Democratic Republic of the Congo – Earmarked</b>			<b>151,424</b>
<b>DENMARK</b>			
Pilot project: Assisted voluntary return and reintegration support for asylum-seekers in Denmark			1,785,300
Technical cooperation for migration and capacity-building: Identity checking unit – Afghanistan			695,000
Quota cases to Denmark (QCDK)			684,745
Family reunification in Denmark (FRDK)			393,933
Information, assisted voluntary return and reintegration aid for migrants – phase II – Denmark			167,190
Voluntary return assistance from Denmark (RADE)			109,925
Information, assisted voluntary return and reintegration aid for migrants – phase II – Denmark			70,696
Assisted voluntary return and reintegration assistance for vulnerable victims of trafficking from Denmark – phase II			46,893
Addressing the needs of unaccompanied minors in Greece			40,902
Building the capacities of institutions in Bosnia and Herzegovina to address mental health issues			33,967
Danish programme against human trafficking in Eastern and South-Eastern Europe			11,531
Assisted voluntary return and reintegration assistance for vulnerable unaccompanied minors from Denmark – phase II – for refund			(10,006)
Tracing of unaccompanied minors' families in the country of origin for the government of Denmark – for refund			(42,643)
<b>Total: Denmark – Earmarked</b>			<b>3,987,433</b>
<b>EGYPT</b>			
Integrated migration information system (IMIS) – phase III – Egypt			321,242
<b>Total: Egypt – Earmarked</b>			<b>321,242</b>
<b>EL SALVADOR</b>			
Return of Salvadoran migrants from Mexico and Guatemala			49,100
Establishment of the technical support unit of the regional conference on migration			10,000
Return of highly vulnerable migrants to Central America and Mexico			10,000
<b>Total: El Salvador – Earmarked</b>			<b>69,100</b>
<b>ESTONIA</b>			
Voluntary assisted return and reintegration programme from Estonia (VARRE IV)			179,182
Post-arrival cultural orientation for asylum-seekers and refugees in Estonia			55,018
Improving the quality of asylum procedures in Estonia			54,158
Public awareness-raising in Estonia: Asylum-seekers and refugees in migration – phase II (PAREM-II)			49,735
Voluntary assisted return and reintegration programme from Estonia (VARRE III)			8,356
Capacity-building of stakeholders in asylum processes: Procedures for cultural orientation – Estonia – for refund			(24,988)
<b>Total: Estonia – Earmarked</b>			<b>321,461</b>
<b>FINLAND</b>			
Institutional health improvement through temporary return of Somali health professionals – Finland – II			1,394,245
Voluntarily assisted return and reintegration programme in Finland			1,010,484
Quota refugee and family reunification resettlement – Finland			892,195
Promoting better health and well-being among migrants transiting through Egypt and Yemen			604,699
Voluntary assisted return and reintegration programme in Finland – indirect costs			219,235
Associate expert – Geneva – Switzerland			180,941
Developing assisted voluntary return in Finland (DAVRIF III)			175,106
Associate expert – Pakistan			148,047
Additional support costs – Finland			60,404
Empowering the government and civil society in Yemen to protect victims of trafficking (EGC)			2,082
<b>Total: Finland – Earmarked</b>			<b>4,687,438</b>



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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>FRANCE</b>			
Support for the programme for disengaging combatants and youth at risk in south central Somalia			402,145
Models for integration and prevention of exclusion: Empowering migrant youth – IYouth – Finland – for refund			6,784
Migrant women: Information, advocacy, support – France			20,597
Cooperation on transfer and reception in France of displaced Iraqi citizens and other refugees			116,149
Providing assistance to Azerbaijani nationals in Belgium, France, the Netherlands and Sweden			45,856
Providing counselling to Afghan nationals returning from Belgium, France, the Netherlands and Sweden			457,938
Post-arrival reintegration assistance to Russian nationals from Belgium, France, Netherlands and Sweden			149,204
Coordinated approach for the reintegration of victims of trafficking (CARE) – France			41,322
Associate expert – Geneva – Switzerland			134,182
<b>Total: France – Earmarked</b>			<b>1,374,177</b>
<b>GERMANY</b>			
REAG/GARP Germany 2013 – Nationwide financial assistance for voluntary returnees from Germany 2013			7,452,743
Humanitarian admissions programme for Germany – Switzerland			5,997,395
Regional and multisector assistance for populations affected by the Syria crisis – Switzerland			3,973,510
Reintegration and emigration programme for asylum-seekers in Germany/GARP Germany 2011 – net of subsequent refund			1,052,820
Afghanistan rapid humanitarian assistance programme			678,426
Resettlement of Iraqi refugees from Turkey to Germany – Turkey			408,931
Disarmament, demobilization and reintegration in Iraq			400,000
Psychosocial capacity-building for medical and social service providers – Chad			397,882
Social reintegration of returnees through community stabilization in areas of high return – Chad			386,662
Berlin alliance against trafficking for labour exploitation (BAAT)			292,020
Reintegration and emigration programme for asylum-seekers in Germany (REAG)/GARP Germany 2012 – net of subsequent refund			213,952
Associate expert – Geneva – Switzerland			200,322
Addressing needs and improving technical capacity and coordination in migration management in Sudan			191,909
Humanitarian assistance for the flood-affected population in Chad – net of subsequent refund			157,307
Associate expert – Geneva – Switzerland			152,536
IOM information and return counselling centre – Germany			147,561
Associate expert – Geneva – Switzerland			145,634
Kurdish regional government reintegration of returnees from Germany			132,118
Combating trafficking in persons through capacity-building for law enforcement in Morocco			122,117
ZIRF counselling – Individual return-related inquiries 2013 – Germany			102,860
Interreligious cultural orientation courses for leadership of migrant communities – Germany – net of subsequent refund			83,765
German migration information campaign in the Russian Federation (Chechnya) – phase I			66,726
ZIRF counselling 2012 – Country fact sheets – Germany			57,493
Reintegration and emigration programme for asylum-seekers in Germany (REAG)/GARP 2010 Germany – net of subsequent refund			45,758
IOM information and return counselling centre in Berlin – Germany – net of subsequent refund			16,343
IOM centre for returnee information and counselling in cooperation with Berlin			16,026
Integrated experts programme (GAPPO)			10,183
Linking in EU resettlement – connecting (local) resettlement practitioners – Belgium			6,519
Reintegration and emigration programme for asylum-seekers in Germany (REAG)/GARP 2009			4,310
IOM centre for returnee information and counselling in cooperation with Berlin – net of subsequent refund			3,930
IOM information and return counselling centre at the foreigners office in Berlin			2,602
Migration for development in the Western Balkans (MIDWEB)			2,276
Support for the comprehensive disengagement plan for north and south Kivu (COMDIS) – net of subsequent refund			(532)
ZIRF counselling 2012 – country fact sheets – Germany – net of subsequent refund			(3,374)

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>GERMANY (continued)</b>			
Identification and protection of victims of trafficking in human beings in the asylum system Germany – for refund			(10,268)
ZIRF counselling – individual return-related inquiries 2012 – Germany – net of subsequent refund			(18,134)
<b>Total: Germany – Earmarked</b>			<b>22,890,328</b>
<b>GREECE</b>			
The implementation of voluntary returns including reintegration measures – Greece			11,326,566
Assisted voluntary return and reintegration from Greece: European return fund annual programme – phase IV			2,485,384
Rapid response humanitarian assistance: Greek fund – Afghanistan – net of subsequent refund			(108)
<b>Total: Greece – Earmarked</b>			<b>13,811,842</b>
<b>HAITI</b>			
Project for the reconstruction of vulnerable areas in Port-au-Prince – Haiti			10,489,227
Institutional support for field shelters and evacuation activities conducted by the directorate for civil protection (DPC) – Haiti			300,000
<b>Total: Haiti – Earmarked</b>			<b>10,789,227</b>
<b>HONDURAS</b>			
Institutional strengthening – Honduras (ISMI)			2,681,766
<b>Total: Honduras – Earmarked</b>			<b>2,681,766</b>
<b>HUNGARY</b>			
Hungarian assisted voluntary return and reintegration (HAVRR), 2012			335,417
Hungarian assisted voluntary return and reintegration (HAVRR), 2011			100,157
Reintegration assistance for assisted voluntary returnees to UNSC resolution 1244-administered Kosovo			74,409
At home in Hungary: A comprehensive multilingual online resource for third-country nationals			52,793
Awareness-raising information programme on assisted voluntary return – Hungary			45,134
Additional office support costs and service fee collector			25,543
Awareness-raising information programme on assisted voluntary return – Hungary			23,279
Migrants in the spotlight: Training and capacity-building media representatives and students – Hungary			15,412
<b>Total: Hungary – Earmarked</b>			<b>672,143</b>
<b>ICELAND</b>			
Resettlement of quota refugees to Iceland (QRR)			23,180
<b>Total: Iceland – Earmarked</b>			<b>23,180</b>
<b>INDIA</b>			
Skills development initiative for potential migrants from the north-east states of India			306,273
<b>Total: India – Earmarked</b>			<b>306,273</b>
<b>IRELAND</b>			
Voluntary assisted return and reintegration programme 2013 (VARRP) – Ireland			835,299
Assisted return and reintegration for non-European economic area nationals – VARRP and I-VARRP 2012 – Ireland			474,716
Voluntary assisted return and reintegration programme 2013 (IVARRP) – Ireland			412,802
Emergency return assistance for Ethiopian migrants stranded in Saudi Arabia			137,417
Resettlement assistance for Ireland			44,502
<b>Total: Ireland – Earmarked</b>			<b>1,904,737</b>
<b>ITALY</b>			
Psychosocial support for crisis-affected, displaced and migrant youth in the Syrian Arab Republic – Switzerland			1,955,671
Assisted voluntary return and reintegration activities for vulnerable migrants – PARTIR V – Italy			1,376,993
Assisted voluntary return and reintegration activities for vulnerable migrants – PARTIR IV – Italy			1,086,204
MIDA Somalia: Women – phase II – Italy			976,072

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>ITALY (continued)</b>			
Prevention and management of irregular migration flows from the Sahara Desert to the Mediterranean Sea			766,494
Education and training for Egyptian youth in the Fayoum governorate to promote regular migration			596,810
Solidarity with children from the Maghreb and Mashreq – Egypt			570,329
Module 2: REMPLOY II – Italy			417,210
Module 1: REMPLOY II – Italy			396,142
Assistance to the Italian programme “international labour mobility” in line with labour migration management			373,367
MIRAVE – Assisted voluntary return: Urgent measures for migrants in Italy			323,940
Integrated border approach for sexually abused migrant minors in Cambodia			320,457
Family-tracing activities and assisted voluntary returns of unaccompanied foreign minors – Italy			285,182
PRAESIDIUM VIII – Italy			267,041
Family-tracing activities and organization of assisted voluntary return for unaccompanied migrant children – Italy			254,755
Re-employment of unemployed migrants – module II – Italy			242,557
Consolidation of the capacity to receive and manage mixed migratory flows on Italian territory			225,738
Facilitating responsible and effective management of circular migration – Mauritius			209,424
IOM core activities in migration management – Rome			195,567
Addressing the negative effects of migration on minors and families left behind – Republic of Moldova			167,678
Repatriation of non-EU citizens from Italy			167,594
MIRAVE II – Assisted voluntary return: Urgent measures for migrants – Italy			159,290
INSERIRE: Socioeconomic integration of asylum-seekers and refugees in the Lazio region – Italy			152,328
PRAESIDIUM VII bis – Italy			118,200
PRAESIDIUM VII – Italy			89,931
E-BOSLA: Benefiting from pre-departure orientation services to leverage integration			70,307
Needs assessment research: The regional counter-trafficking situation in the Western Balkans – Sarajevo			40,621
Assisted voluntary return of victims of trafficking and other vulnerable persons from Morocco			26,111
Facilitating assisted voluntary return and reintegration (SIREADA) – Russian Federation and Ukraine			19,868
Creation of a voluntary return European network – Italy			19,868
Fostering and improving integration of trafficked persons (FIIT) – France			6,545
Best practices on collecting and sharing labour migration data – for refund			(8,269)
<b>Total: Italy – Earmarked</b>			<b>11,870,023</b>
<b>JAMAICA</b>			
Additional office support costs – IOM Kingston			4,392
<b>Total: Jamaica – Earmarked</b>			<b>4,392</b>
<b>JAPAN</b>			
Improving human security of migrants and mobile populations through basic services provision – Somalia			7,000,000
Reception and reintegration assistance for vulnerable returnees from Iran and Pakistan – Afghanistan			6,944,133
Emergency grant aid for the Philippines in response to the typhoon disaster			3,200,000
Enhancing socioeconomic reintegration opportunities for Rwandan returnees and other vulnerable groups			3,000,000
Improving human security of migrants and mobile populations – Somalia			3,000,000
Water, sanitation and hygiene interventions to respond to human needs and support peace in Abyei and southern Kordofan – Sudan			2,700,000
Reintegration and conflict mitigation for returnees and host communities in South Sudan			2,600,000
Humanitarian aid for expelled migrants from Angola in West Kasai and Bas-Congo – Democratic Republic of the Congo			2,299,990
Improvement of living conditions for communities affected by the civil war – Côte d'Ivoire			2,200,000
Reception and reintegration assistance for vulnerable returnees from Iran and Pakistan – Afghanistan			2,055,867
Syria crisis – IOM regional response			2,000,000
Voluntary return and reintegration of former Angolan refugees from neighbouring countries – Angola			2,000,000

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>JAPAN (continued)</b>			
Repatriation of stranded migrants from Ghana, Nigeria, Guinea and Sierra Leone – Liberia			2,000,000
Assistance during the migration crisis – Democratic Republic of the Congo			1,900,010
Conflict prevention in the context of food insecurity and influx of Malian refugees – Mauritania			1,800,000
Reintegration and community stabilization action in northern Niger (Agadez region)			1,000,000
Emergency support for internally displaced persons, host communities and vulnerable residents – Mali			1,000,000
Emergency grant aid for the Philippines in response to the armed conflict			1,000,000
Emergency grant aid for the Philippines in response to the earthquake disaster			1,000,000
Emergency assistance for populations affected by the Syria crisis in Lebanon			500,000
Return and reintegration assistance for trafficked victims in Japan			270,320
Preparation of the pilot project for refugee resettlement to Japan			213,408
Associate expert – Yangon			151,050
Associate expert – Thailand			137,794
Associate expert – Accra			119,285
Assisted voluntary return and reintegration – pilot project in Japan			33,683
Bali process website support (Japanese funds)			10,000
Associate expert – Kiev – for refund			(18,827)
Associate expert – Bishkek – for refund			(19,800)
Associate expert – Bangkok – for refund			(20,019)
Associate expert – Kathmandu – for refund			(23,642)
Associate expert – Harare – for refund			(24,199)
Associate expert – Ankara – for refund			(129,822)
<b>Total: Japan – Earmarked</b>			<b>49,899,231</b>
<b>JORDAN</b>			
Enhancing tuberculosis management for the international migrant population – Jordan			40,057
<b>Total: Jordan – Earmarked</b>			<b>40,057</b>
<b>LATVIA</b>			
Continuation of assisted voluntary return and reintegration – phase V – Latvia			175,288
Security and tolerance: Towards successful integration of immigrants in Latvia – phase III			113,589
Continuation of voluntary return and reintegration in Latvia – phase IV			12,119
<b>Total: Latvia – Earmarked</b>			<b>300,996</b>
<b>LIBYA</b>			
Out-of-country voting 2013 – Libya			5,280,000
<b>Total: Libya – Earmarked</b>			<b>5,280,000</b>
<b>LITHUANIA</b>			
Return home – phase V – Lithuania			102,553
Reintegration: A future in homeland – phase II – Lithuania			82,098
Assistance to children and their families: Building specialists' intercultural competence – Lithuania			81,434
European migration network: National contact point for Lithuania 2013			42,880
Innovative development of intercultural competence for police officers – Lithuania			41,782
Return home IV – Lithuania – net of subsequent refund			37,398
Assisted voluntary return for vulnerable persons – phase V – Lithuania			29,603
Improving decision-making processes in asylum cases: Appeal level – Lithuania			22,299
Combating human trafficking by increasing social responsibility – Lithuania			19,631
Reintegration: A future in homeland Lithuania			19,296
Capacity-building for practitioners – phase III – Lithuania			12,342
Assisted voluntary return for vulnerable persons – phase IV – Lithuania – net of subsequent refund			9,340
Reintegration: Towards sustainable return – Lithuania – for refund			(79)
Return home – phase III – Lithuania – for refund			(3,495)
<b>Total: Lithuania – Earmarked</b>			<b>497,082</b>

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>LUXEMBOURG</b>			
Assisted voluntary return and reintegration from Luxembourg – Belgium			443,872
Assisted voluntary return and reintegration from Luxembourg – phase III – Belgium			228,854
Economic and social stabilization project for potential victims of trafficking – UNSC resolution 1244-administered Kosovo – for refund			(3,323)
<b>Total: Luxembourg – Earmarked</b>			<b>669,404</b>
<b>MALTA</b>			
Assisted voluntary return and sustainable reintegration in the country of origin			167,934
Pilot project for intra-EU relocation from Malta (EUREMA II)			145,691
Funds received in 2013 – to be allocated			82,056
Pilot project for intra-EU relocation from Malta (EUREMA)			42,216
Voluntary return and sustainable reintegration in the country of origin – RESTART II – Malta			11,517
Pan-European conference – Work: a tool for inclusion or a reason for exclusion – Malta			6,203
Cooperation between Malta and African countries to enhance migration dialogue and development			1,563
<b>Total: Malta – Earmarked</b>			<b>457,179</b>
<b>MAURITIUS</b>			
Assessment of the border control system at main ports of entry in Mauritius			45,489
<b>Total: Mauritius – Earmarked</b>			<b>45,489</b>
<b>MEXICO</b>			
Assistance for returnees – Mexico			496,744
Establishment of the technical support unit of the regional conference on migration			33,320
Return of highly vulnerable migrants to Central America and Mexico			7,080
Kidnapping prevention for migrants in transit in Chiapas and care for victims of kidnapping – Mexico – for refund			(128)
Assisted voluntary return programme from Mexico 2012 – for refund			(22,064)
Project to assist migrant returnees – Mexico – for refund			(54,742)
<b>Total: Mexico – Earmarked</b>			<b>460,210</b>
<b>NETHERLANDS</b>			
Return and emigration of aliens from the Netherlands (REAN) – 2013			3,777,910
Humanitarian response plan 2013 – Yemen			2,500,000
Human security in Rutshuru and Nyiragongo territories in the Democratic Republic of the Congo			1,936,160
Assisted voluntary return from detention (AVRD) – phase IV – Netherlands			1,358,105
Temporary return of qualified nationals (TRQN)			1,307,033
Outreach and assisted voluntary return for vulnerable irregular migrants – phase II – Netherlands			1,188,544
Strengthening the Indonesian national police through institution-building – phase III			1,187,130
Partnership on health and mobility in the mining sector of Southern Africa			1,129,660
Assisted voluntary return and enhanced reintegration support – phase II – Netherlands			870,114
Assisted voluntary return and reintegration of families with underage children (AVR FC) – Netherlands			841,319
Return and reintegration regulation 2012 (HRT 2012)			814,111
Resettlement in the Netherlands			685,721
Assisted voluntary return from detention – phase II (AVRN 2)			508,261
Assisted voluntary return and reintegration of migrants with medical conditions (AVRR-MC) – Netherlands			447,234
Assisted voluntary return enhanced reintegration support 1.1 (AVR ERS 1.1/AVR ERS 2) – Netherlands			397,286
Assisted voluntary return and reintegration of families with children –Netherlands			347,909
Outreach and assisted voluntary return for vulnerable irregular migrants – Netherlands			300,582
Post-arrival and reintegration assistance for Congolese minors from the Netherlands – Democratic Republic of the Congo			241,386
Associate expert – Geneva –Switzerland			171,039
Post-arrival reintegration assistance for Russian nationals from Belgium, France, the Netherlands and Sweden			145,507
NLCO III: Towards a structural cultural orientation programme for resettlement refugees in the Netherlands			142,269

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>NETHERLANDS (continued)</b>			
UAM 4 - Outreach, counselling and reintegration of (former) unaccompanied minors - Netherlands			126,288
Return and reintegration regulation 2010 (HRT 2010)			122,289
Assisted voluntary return and reintegration conference - Netherlands			101,805
Measures to enhance the assisted voluntary return and reintegration of migrants - Netherlands			71,049
NLCO II: Innovative orientation approaches towards refugee integration - Netherlands - net of subsequent refund			56,835
Enhancing effectiveness of support processes in the implementation of return procedures - Bulgaria			55,906
International dialogue on migration 2013: Diaspora ministerial conference - Netherlands funding - Switzerland			50,000
Supporting Turkey's effort to manage migration in line with the new national legislation			40,993
Addressing the needs of unaccompanied minors in Greece			40,761
The role of media in combating human trafficking - Kuwait			35,980
MIDA Ghana: Health - phase III			35,792
Buy responsibly: Awareness-raising campaign to counter human trafficking - Turkey			21,710
Additional support costs for IOM San José			17,500
Strengthening shelter coalition - UNSC resolution 1244-administered Kosovo			17,150
Return and reintegration of unaccompanied minors - phase III - Netherlands			16,715
Funds received in 2013 - to be allocated			7,892
The role of corporations to promote social responsibility towards labour in Gulf cooperation council countries - Kuwait			7,624
Support for the establishment of effective readmission management in Armenia, Azerbaijan and Georgia			3,608
Developing a handbook on engaging diaspora in development activities in host and home countries - for refund			(1,580)
Assisted voluntary return from detention - phase III - Netherlands - net of subsequent refund			(2,978)
Support for Georgian authorities to implement the EU readmission agreement			(3,438)
Cultural orientation for Netherlands-bound family reunion cases departing from Addis Ababa - net of subsequent refund			(10,440)
Temporary return of qualified nationals (TRQN) II - for refund			(30,427)
Reintegration assistance to Angolan returnees (unaccompanied minors) from the Netherlands to Angola - for refund			(103,592)
Enhancing community security through former combatant employment - South Sudan - for refund			(234,143)
Return and emigration of aliens from the Netherlands (REAN 2012) - for refund			(699,623)
<b>Total: Netherlands - Earmarked</b>			<b>20,040,956</b>
<b>NEW ZEALAND</b>			
Movements to New Zealand			1,355,586
Consular support service for New Zealand			35,111
Intergovernmental consultations on migration - reimbursable costs			15,983
<b>Total: New Zealand - Earmarked</b>			<b>1,406,679</b>
<b>NICARAGUA</b>			
Establishment of the technical support unit of the regional conference on migration			4,941
Return of highly vulnerable migrants to Central America and Mexico			1,100
<b>Total: Nicaragua - Earmarked</b>			<b>6,041</b>
<b>NORWAY</b>			
Voluntary assisted return programme from Norway			5,215,653
Financial support for assisted voluntary returnees			4,014,815
Information, voluntary return and reintegration support for vulnerable migrants from Norway			2,706,494
Information on return and reintegration of Afghan nationals to Afghanistan (IRRANA I)			1,819,369
Post-arrival reception and reintegration assistance to Afghan nationals (PRAN V) - Afghanistan			1,261,438
Construction of a centre for women in Faryab - Afghanistan			1,001,168
Family reunification in Norway - refugees from the Middle East and Africa (RMEA)			874,653
Return and reintegration assistance for migrants stranded in Egypt and Libya			673,677
Awareness-raising to enable informed decision-making among potential migrants in Somalia			657,246
Rehabilitation and reintegration of victims of trafficking - Republic of Moldova			656,545

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>NORWAY (continued)</b>			
Quota cases to Norway – refugees from Europe – Norway (REN)			649,603
Information, voluntary return and reintegration support for vulnerable migrants from Norway			613,181
Empowering victims of trafficking, vulnerable migrants, their families and communities – Kazakhstan			601,892
Cultural orientation programme for Norway-bound refugees			580,108
Funds received in 2013 – to be allocated			575,090
Norway – contributions and invoicing			559,990
Reaching out to unaccompanied minors and promoting delivery of services in Turkey			547,545
Coordinated response to human trafficking in Uganda (CRTU)			504,035
Support to enhance institutional capacity of the department of immigration in Somalia (Somaliland)			492,935
Programme for assisted voluntary return for migrants in Turkey			365,030
Assisted voluntary return and reintegration of Afghans residing in Iran back to Afghanistan			345,054
Outreach voluntary return 2011 – Norway			252,409
“One coin” fundraising campaign to assist victims of trafficking in persons in Indonesia			173,789
Supporting governmental and non-governmental partners to protect migrants’ human rights – Egypt			171,589
Establishing mechanisms safeguarding the rights of persons involved in migration in Azerbaijan			161,812
Building the capacities of institutions in Bosnia and Herzegovina to address mental health issues			134,048
Post-arrival reintegration assistance for Afghan nationals (PRAN IV)			131,178
Building capacities of the ministry of defence to provide support for the reintegration of discharged personnel into civilian life – Bosnia and Herzegovina			48,740
Voluntary repatriation from Norway			15,754
Associate expert – Colombo – for refund			(16,060)
Assisted voluntary return and reintegration in Somalia – for refund			(34,204)
Information, counselling, return and reintegration of unaccompanied minor asylum-seekers – Norway – for refund			(59,005)
Return and reintegration assistance for victims of trafficking from Norway – net of subsequent refund			(67,030)
Post-arrival training in countries of origin for residents of return centres – Norway – for refund			(146,627)
<b>Total: Norway – Earmarked</b>			<b>25,481,914</b>
<b>PARAGUAY</b>			
Consolidation of institutional mechanisms for the protection and reintegration of women – Paraguay			62,416
Additional office support costs for IOM Asunción – Paraguay			33,550
<b>Total: Paraguay – Earmarked</b>			<b>95,966</b>
<b>PERU</b>			
Technical assistance project for EsSalud’s work management services – Peru			26,601,889
Technical and administrative assistance to Banco de la Nación in the construction of its new headquarters – Peru			22,915,527
Management of funds to transfer qualified human resources and humanitarian mobilization			988,010
Technical cooperation for Banco de la Nación: Allocation to IOM for training of bank officials – Peru			216,552
Technical support for Lima’s town hall work execution services – net of subsequent refund			165,249
Strengthening the public ministry – Peru			33,199
Programme to reorganize and modernize the public ministry			32,399
<b>Total: Peru – Earmarked</b>			<b>50,952,825</b>
<b>PHILIPPINES</b>			
Voluntary repatriation of Filipino migrant workers stranded in Egypt			9,156
<b>Total: Philippines – Earmarked</b>			<b>9,156</b>
<b>POLAND</b>			
Assisted voluntary return from Poland and reintegration – net of subsequent refund			1,551,269
Consultancy, travel, reintegration: Assistance in voluntary return – phase II – Poland			902,223
Assisted voluntary return and reintegration – phase II – part II – Poland			672,721
Assisted voluntary return from Poland and reintegration – part III			468,365
Migrants’ rights in practice – Poland			295,473
Increasing efficiency of actions in the field of voluntary return – Poland			165,652
Assisted voluntary return and reintegration – phase II – Poland			140,006

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>POLAND (continued)</b>			
International conference on protecting and promoting the rights of victims of trafficking – Poland			138,772
Consultancy, travel, reintegration: Assistance in voluntary return from Poland – Phase II			88,457
Migrants' rights in practice – Poland – net of subsequent refund			84,146
Increasing effectiveness in the field of voluntary return – phase II – part II – Poland			81,236
Assisted voluntary return from Poland and reintegration			71,077
Supporting the integration of repatriates – Poland			61,418
Analysis of migrants' enfranchisement process by example of EU countries – Poland			55,827
Educational campaign to improve health and medical care for asylum-seekers in Poland – phase II			42,880
Educational campaign to improve health and medical care for asylum-seekers in Poland – phase II			38,071
Intercultural school in a multicultural society in Poland – phase III – net of subsequent refund			35,529
Increasing the effectiveness of voluntary return actions – phase II – Poland			31,388
Poland assisted voluntary returns programme 2006			27,584
Increasing the effectiveness of migration management – Poland			24,631
Optimizing actions in the field of voluntary return in Poland			11,793
Information campaign and assistance in voluntary return – Poland – net of subsequent refund			(4,317)
<b>Total: Poland – Earmarked</b>			<b>4,984,200</b>
<b>PORTUGAL</b>			
Assisted voluntary return and reintegration – phase IV – Portugal			739,987
Assisted voluntary return and reintegration programme (ARVoRE III) – Portugal			430,168
IPAD-MFA expert in bilateral cooperation, migration and development			38,512
Strengthening capacities of Cape Verde in migration management – Portugal			18,783
Certification and monitoring of a temporary installation centre (CIT) in Porto			10,796
Temporary and circular labour migration between Portugal and Ukraine – for refund			(4,090)
<b>Total: Portugal – Earmarked</b>			<b>1,234,157</b>
<b>REPUBLIC OF KOREA</b>			
Typhoon Bopha emergency response in the Philippines			600,000
Recovery assistance to the affected population by typhoon Haiyan – Philippines			300,000
Shelter and protection assistance for 2013 flood victims – Mozambique			100,000
Kahriz rehabilitation project in Azerbaijan – for refund			(12,526)
Economic development action to formalize employment of marginalized ethnic Koreans in Ukraine (EDAF) – for refund			(270,175)
<b>Total: Republic of Korea – Earmarked</b>			<b>717,299</b>
<b>ROMANIA</b>			
Strengthening voluntary return and reintegration programmes in Romania			316,908
National coordination of third-country nationals integration in Romania			232,174
Strengthening voluntary return and reintegration programmes in Romania			225,556
Assistance for third-country nationals in Romania			189,040
Support for assisted voluntary return and reintegration programmes in Romania			187,002
Assisted humanitarian voluntary returns from Romania (AHVR)			8,591
<b>Total: Romania – Earmarked</b>			<b>1,159,270</b>
<b>SERBIA</b>			
Capacity-building for the commissariat for refugees and migration (CRMS), monitoring unit – Serbia			98,281
<b>Total: Serbia – Earmarked</b>			<b>98,281</b>
<b>SLOVAKIA</b>			
Voluntary return and reintegration in country of origin – Slovakia			267,589
Migration information centre to support the integration of migrants – phase VI – Slovakia			262,445
Reintegration assistance for asylum-seekers and irregular migrants from Slovakia – phase II			144,448
Trafficking in human beings – Slovakia – net of subsequent refund			100,274
Enhancing intercultural competencies of professionals working with migrants in Slovakia – phase IV			58,926
European migration network: National contact point for Slovakia			47,516



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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>SLOVAKIA (continued)</b>			
Migration information centre to support integration of migrants in Slovakia – phase V – net of subsequent refund			30,521
Individual integration to ensure effective integration in Slovakia			26,810
Enhancing intercultural competencies of professionals working with migrants – phase III – Slovakia			17,085
Contribution towards rent premises – Bratislava			13,257
Causes, forms and consequences of violence against third-country nationals in Slovakia (research)			3,889
“We are at home here” – Slovakia			(297)
<b>Total: Slovakia – Earmarked</b>			<b>972,462</b>
<b>SLOVENIA</b>			
Slovenia assisted voluntary return and reintegration programme			47,804
Slovenia assisted voluntary return and reintegration programme			40,737
<b>Total: Slovenia – Earmarked</b>			<b>88,541</b>
<b>SOUTH AFRICA</b>			
Southern African migration project (SAMP) – Migration dialogue for Southern Africa (MIDSA)			53,628
Assessment of the migrant population’s needs and vulnerabilities in Gauteng – South Africa			27,079
<b>Total: South Africa – Earmarked</b>			<b>80,707</b>
<b>SPAIN</b>			
Assisted voluntary return for irregular migrants in a vulnerable situation in Spain			784,698
Protection assistance for internally displaced persons, spontaneous returnees, communities – Mali			679,348
Improved livelihood through soil conservation and agriculture sector strengthening – phase II – Haiti			597,015
Assisted voluntary return and reintegration for irregular migrants to Latin America and Africa			398,915
Programme for managing migratory flows, assisting integration and preventing irregular flows in Spain			326,803
Assisted voluntary return and reintegration for regular migrants to Latin America and Africa			298,568
Assisted voluntary return for regular migrants in a vulnerable situation in Spain			198,199
Voluntary return of migrants from Catalonia – PREVICAT 2012			165,782
Funds received in 2013 – to be allocated			159,962
Voluntary return of migrants in Madrid – Spain 2013			23,873
Support for the voluntary return of migrants from Andalusia: Information and reintegration – Spain			13,587
Voluntary return and reintegration of immigrants to the Plurinational State of Bolivia from Catalonia – Spain			9,091
Livelihoods promotion and poverty reduction – Haiti – for refund			(23,554)
Literacy campaign for women in Afghanistan – for refund			(172,011)
<b>Total: Spain – Earmarked</b>			<b>3,460,275</b>
<b>SWEDEN</b>			
Partnership on health and mobility in East and Southern Africa			3,353,147
Provision of assistance for the most vulnerable internally displaced persons – Haiti			2,182,385
Quota cases to Sweden – refugees from Europe – Sweden (RFES)			2,061,895
Reintegration grants to voluntary returnees from Sweden to Afghanistan			1,584,084
Strengthening institutions through diaspora assistance in Somalia – public financial management			1,556,095
Enhancing resilience and protection of marginalized communities affected by protracted conflicts – Kenya			910,885
Funds received in 2013 – to be allocated			802,286
Family reunification resettlement cases to Sweden			756,028
Partnership on health and mobility in East and Southern Africa (PHAMESA)			747,685
Swedish medical programme for Bosnia and Herzegovina and UNSC resolution 1244-administered Kosovo – phase IV – period II			686,051
Supporting civil society in protecting the rights of vulnerable groups in Belarus			626,249
Fulfilling IOM’s global humanitarian role through capacity-building and institutional strengthening			609,663
Humanitarian assistance for returnees, stranded third-country nationals and internally displaced persons – Zimbabwe			607,257
Reception and reintegration assistance for Afghan returnees from Sweden – Afghanistan			447,442
Post-arrival reception and reintegration assistance for Afghan nationals from Sweden – Afghanistan			325,231

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>SWEDEN (continued)</b>			
Internally displaced persons protection, assistance and durable solutions – CAP Zimbabwe 2011 – net of subsequent refund			287,663
Voluntary return assistance from Sweden			212,561
Assisting returned migrants and migration-affected communities in border regions Beitbridge – Zimbabwe – net of subsequent refund			201,834
Comprehensive assistance for returnees and migration-affected communities in border regions in Plumtree – Zimbabwe – net of subsequent refund			122,346
Associate expert – Dar es Salaam			119,783
Awareness-raising on international migration in Istanbul – phase III – Turkey			57,471
Addressing the needs of unaccompanied minors in Greece			39,661
Cholera response: Support for cholera prevention and containment (camp coordination and camp management) for internally displaced persons – Haiti – for refund			(51,476)
<b>Total: Sweden – Earmarked</b>			<b>18,246,227</b>
<b>SWITZERLAND</b>			
Assisted voluntary return and reintegration from Switzerland to Tunisia			4,672,485
Reintegration assistance from Switzerland			3,027,652
Assisted voluntary return and reintegration from Switzerland to Nigeria (AVRSN 5)			2,625,210
IOM Bern office costs			2,165,266
Community stabilization for communities of high return – Chad			1,500,000
Reimbursable movements to/from Switzerland – Swiss REPAT – IOM movements (SIM)			1,050,721
Assisted voluntary return and reintegration for sub-Saharan migrants – Morocco			768,886
Assisted voluntary return from Switzerland to Iraq			700,000
Improving the protection of vulnerable migrants travelling through the Horn of Africa			611,153
Prevention of human trafficking through social work and community mobilization – phase II – Ukraine			537,634
Support for displaced people in North Kivu by management and coordination of spontaneous sites – Democratic Republic of the Congo			499,471
Addressing irregular migration of sub-Saharan Africans through southern Egypt			439,078
Increasing awareness on trafficking in persons in Armenia, Azerbaijan and Georgia through education			431,128
Increased social protection and health assistance for mobile populations in south-east Myanmar			373,975
Assisted voluntary returns from Switzerland to Guinea			343,413
Service fee collection point for Swiss REAPT – IOM movement – Switzerland			341,711
Syria crisis – IOM regional response			322,581
Humanitarian assistance and protection approaches for mixed migration movements in Morocco			313,808
Typhoon Haiyan action plan – Philippines			310,675
Provision of voluntary repatriation assistance from Egypt			310,078
Reimbursable movements from/to Switzerland – Federal office for migration			296,275
Modern migration trends training to enhance the capacity of migration management – Nigeria			276,959
Facilitating the reintegration of internally displaced persons through equal participation in the recovery of Zimbabwe			276,855
Humanitarian assistance for emergency voluntary return of stranded migrants from Yemen			274,424
Intraregional migration data and research management			262,055
Sustainable prevention of irregular migration of youth and young Tunisians – Tunisia			255,864
Reimbursable movements to/from Switzerland – Swiss REPAT – IOM movements (SIM)			253,670
Supporting governmental and non-governmental partners to protect migrants' human rights – Egypt			232,095
Support for the immigration and asylum management system in Bosnia and Herzegovina			213,333
Providing assistance and protection to victims of trafficking and others at risk in Sudan			188,049
Reintegration assistance from Switzerland 2012			176,108
Launch of anti-human trafficking week in Switzerland			129,048
Assisted voluntary return to Georgia (AVRGE)			120,000
Strengthening the national referral system for victims and potential victims of trafficking in persons – phase II – Republic of Moldova			108,164
Pilot project between IOM Bern and the canton of Vaud – assisted voluntary return and reintegration			107,527
Pilot project between IOM Bern and the canton of Vaud – assisted voluntary return and reintegration			97,610
Global conference of regional consultative processes on migration – Peru			86,886

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>SWITZERLAND (continued)</b>			
International dialogue on migration 2013: Diaspora ministerial conference – Swiss funding – Switzerland			80,000
Assisted voluntary return and reintegration for victims of trafficking and cabaret dancers in Switzerland			75,000
Improving the protection of vulnerable migrants travelling through Djibouti and Somalia (Somaliland, Puntland)			74,074
Syria crisis – IOM regional response			64,436
Strengthening the system of identification and protection of victims of trafficking in Serbia			55,000
Creation of emergency collective shelters: A system of information and site management in Mucunga – Democratic Republic of the Congo			54,885
Supporting the establishment of effective readmission management in Azerbaijan			52,191
Capacity-building: Supporting Nigerians in the diaspora organisation Europe (NIDOE) with the organization of workshops – Switzerland			37,829
Sri Lanka integrated inquiry management system			32,823
Legal empowerment of women heads of migrant households – phase II – Tajikistan			32,064
Technical support to MIDWA and fostering the development impact of south migration – West Africa			30,246
Study on social rehabilitation and reintegration of migrants with substance abuse – phase II			29,592
Mainstreaming migration into national development strategies – phase II (inception) – Switzerland			27,489
Return information fund (RIF) – Switzerland			20,000
Strategic dissemination of the IOM–MPI handbook on diaspora engagement			19,904
Joint programme of UNHCR, UNODC and IOM to combat human trafficking in Serbia – net of subsequent refund			18,934
Thematic discussions on international migration and development (high-level dialogue series 2013) – United States			18,534
Assisted voluntary return and reintegration in Morocco and reintegration into countries of origin			15,873
Logistical support for the Swiss election observers in the EU election observation mission to Pakistan 2013 – Belgium			8,582
Provision of family planning services in Egypt, Georgia, Sri Lanka, Tunisia, Philippines and Morocco (SADC-funded)			8,230
Support for the immigration management system of Bosnia and Herzegovina			3,441
EU election observation mission in UNSC resolution 1244-administered Kosovo 2013 (Swiss funding) – Belgium			3,320
Return information fund (RIF) – Switzerland			2,846
Reimbursable movements to/from Switzerland – Department of health and social affairs			2,220
Secondment of a migration expert to the economic community of West African states (ECOWAS)			1,566
Protection and reintegration of victims of trafficking in Morocco – for refund			(21,099)
Linking the Nigerian diaspora to the development of Nigeria – for refund			(29,382)
<b>Total: Switzerland – Earmarked</b>			<b>25,418,442</b>
<b>THAILAND</b>			
Containment of artemisinin resistance and moving towards eliminating plasmodium falciparum – Thailand			1,448,433
Establishment of the regional support office within the Bali process regional cooperation framework – phase I – Thailand			20,000
<b>Total: Thailand – Earmarked</b>			<b>1,468,433</b>
<b>TRINIDAD AND TOBAGO</b>			
Maintaining technical cooperation on migration in Trinidad and Tobago (MTCM)			53,925
<b>Total: Trinidad and Tobago – Earmarked</b>			<b>53,925</b>
<b>TURKEY</b>			
Review of migration management projects in the silk route countries – Switzerland			203,804
Institutionalization of counter-trafficking efforts (ICTE)			150,000
<b>Total: Turkey – Earmarked</b>			<b>353,804</b>
<b>UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND</b>			
Shelter, non-food items and information management support for crisis-affected residents in the Syrian Arab Republic			7,277,519
Emergency and early recovery shelter support to flood-affected populations in Sindh – Pakistan			6,885,917

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND (continued)</b>			
Humanitarian support for sustainable return and relocation of internally displaced persons in Haiti			6,334,668
Assisted voluntary return and reintegration for irregular migrants, families and children in the United Kingdom			3,878,813
Transportation aid for Syrian refugees and camp coordination and camp management in Jordan			3,036,118
Enhancing the resilience of the flood-affected population of Pakistan through safer shelter activities			2,325,581
Combined VARRP, AVRIM and AVRFC programme in Great Britain (indirect costs)			2,321,313
Voluntary return and reintegration for detained migrants (VRR-DM) in the United Kingdom			1,811,978
Strengthening the protection of migrants through the humanitarian resilience programme – Yemen			1,583,062
Funds received in 2013 – to be allocated			1,346,906
Humanitarian response in the United Republic of Tanzania			1,156,352
Resettlement of 1972 Burundian refugees from the United Republic of Tanzania			729,855
Gateway protection programme – United Kingdom			721,582
Gateway protection programme – United Kingdom			714,727
Iraq direct entry: Facilitating resettlement in the United Kingdom			629,138
Facilitated reintegration scheme for detained migrants from the United Kingdom (FRS) – year 1			531,632
Programme of assisted voluntary returns for irregular migrants in Turkey			374,253
Specification for reintegration assistance in Afghanistan			333,339
Integrated cooperation on Tajik–Afghan border security and community stabilization – Tajikistan			332,546
Capacity-building in migration and border management for Somalia			329,970
Survey of migrants and potential migrants in Iraq and the United Kingdom			206,323
Mass communication targeting flood-affected persons to support cash compensation schemes – Pakistan			170,052
UK project: Assisted voluntary returns from Greece			163,474
Combating irregular migration through increasing capacity of field staff – Turkey			154,648
Establishing a risk analysis centre – Mauritania			133,022
Promotion of sustainable reinstallation in Iraq through the creation of job counselling – Iraq			114,230
Building the capacity of law enforcement officials of Bosnia and Herzegovina and Croatia in performing joint border patrols			108,058
Supporting Turkey's efforts to develop a strategy and national action plan on irregular migration			107,725
Research on improved shelters for responding to floods in Pakistan			74,627
Enhancing capacities of policymakers and practitioners on migration and the environment in Africa			50,000
Roots and labyrinths: Supporting inter-ethnic youth dialogue and activism in Sandzak and south Serbia			46,220
Improving UK–China cooperation on irregular migration – China			42,822
Asia and Pacific training for policymakers and practitioners on migration and climate change – Switzerland			40,000
Sri Lankan integrated inquiry management system			38,997
Reintegrating Albanian victims of human trafficking – Albania			37,075
Island-wide survey on deportee reintegration – Jamaica			32,337
Technical assistance to the government of Ethiopia: Reception, reinsertion, reintegration and post-reintegration			25,328
Addressing irregular migration in the Calais area in northern France – phase II – net of subsequent refund			18,923
Building capacities of law enforcement officials to implement activities – Bosnia and Herzegovina			11,886
Creation of a voluntary return European network – Italy			6,545
Public awareness campaign on safe migration to the United Kingdom – Argentina – for refund			(5,319)
Enhancing the capacity of the East African community to harmonize migration management – for refund			(15,635)
<b>Total: United Kingdom of Great Britain and Northern Ireland– Earmarked</b>			<b>44,216,604</b>
<b>UNITED STATES OF AMERICA</b>			
Unearmarked income		2,000,000	
United States refugee admission programme			130,449,166
Community revitalization programme – phase III – Iraq			18,000,000
Yemen transition initiative (YTI)			17,846,967
Federally administered tribal areas transition initiative (FTI) in Pakistan – net of subsequent refund			14,206,777
Transition initiative for Somalia (STS)			9,773,984

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>			
Conflict victims project: Institutional strengthening activity (CVP IS) – Colombia			9,520,000
Programme of community-oriented reintegration of former combatants in Colombia			8,820,000
Multisector assistance for populations in Lebanon affected by the Syria crisis			7,000,000
Market assistance programme proceeds from the sale of Sorghum – Kenya	6,127,220		
Construction of health and education facilities (CHEF) – Kabul – Afghanistan			5,365,613
Shelter support for flood-affected population of Sindh province in Pakistan			4,599,569
Afghanistan rapid humanitarian assistance programme			3,801,372
Rapid response fund: South Sudan and Abyei			3,501,382
Emergency humanitarian aid for the refugee population in upper Nile state and Unity state – South Sudan			3,400,000
Programme to support children used by illegal armed groups and prevent recruitment of minors – Colombia			3,390,000
Emergency shelter and non-food items assistance to internally displaced persons and returnees – Yemen			3,064,167
Syria crisis – IOM regional response			3,000,000
Assisting stranded returnees in Renk through onward transportation assistance – South Sudan			2,988,879
Abyei rehabilitation initiative – South Sudan			2,813,556
Migrant support programme 2010–2011 (MOC 2)			2,744,319
Mitigation, relief and reconstruction – Marshall Islands and Federated States of Micronesia			2,618,776
Stabilization of internally displaced persons through market assistance – Somalia			1,845,545
Comprehensive socioeconomic reintegration of Haitian returnees from the United States			1,746,944
Return and reintegration of stranded Ethiopian migrants in Yemen and addressing irregular migration – Ethiopia			1,700,000
Municipal support, infrastructure development and health services programme on the borders of Ecuador			1,553,209
Humanitarian return assistance for stranded migrants in Niger			1,500,000
Protection preparedness, capacity-building and durable solutions for internally displaced populations – Zimbabwe			1,448,195
Enhanced opportunities for Moroccan youth			1,367,987
Population baselines, population tracking and return impact assessments in Darfur – Sudan			1,341,438
Horn of Africa/Gulf of Aden/Yemen: Improving protection of migrants – phase IV			1,300,000
Counter-trafficking project in Central Asia			1,274,083
Counter-trafficking in persons in Ukraine			1,250,778
Emergency assistance programme for persons in search of international protection across the Colombian borders			1,250,236
Addressing irregular migration flows in South Africa – phase IV			1,200,000
Reintegration of repatriated Guatemalan citizens: Protection, assistance and local development			1,186,896
Rapid assistance programme for internally displaced persons of eastern Democratic Republic of the Congo			1,119,581
Fulfilling IOM's global humanitarian role through capacity-building and institutional strengthening			1,100,000
Reduction of Haitian migrant vulnerability in the Dominican Republic via regularization and assisted voluntary return and reintegration			1,100,000
Rapid response fund: South Sudan and Abyei			1,062,535
Combating trafficking in persons in the Russian Federation: Capacity-building for identifying, referring and protecting victims			1,020,000
Addressing the risks and needs of vulnerable migrants in the Greater Mekong Subregion and Malaysia			1,000,000
HIV prevention and care interventions for migrants and affected communities in Africa			972,375
Aid for conflict-afflicted populations in Mali: Internally displaced person tracking, needs assessment and referrals			941,236
Capacity-building for the ministry of refugees and repatriation of Afghanistan – phase II			937,708
Emergency flood mitigation and hurricane season preparation in Haiti			827,966
Return, reintegration and family reunification for victims of trafficking in the United States			813,000
Addressing irregular migration flows and upholding the human rights of migrants in North Africa			800,000
Capacity-building in relief commodities and supplies management for disaster preparedness – Haiti			799,104
Community revitalization through an information, counselling and referral service in Sri Lanka			788,770
Providing infrastructure and regulatory reform to reduce population movement in eastern Democratic Republic of the Congo			771,062
Improving operational management of field divisions in the state border guard service of Ukraine			750,000

**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>			
Capacity-building as disaster preparedness: Reducing risks of population displacement – South Africa			723,542
Shelter and internally displaced person protection for flood victims in Mozambique			700,000
Strengthening disaster risk reduction capacity and promoting community resilience – Indonesia			688,598
Community cohesion initiative – Afghanistan			686,324
Deterring irregular migration and illicit flows of goods across the Tajik–Afghan border – Tajikistan			671,353
Humanitarian assistance to Chadian returnees from Sudan and Libya			670,000
Physical security response for internally displaced person victims of sexual and gender-based violence – phase III – Haiti			600,000
Responding to population movements in the post-South Sudan separation period in Sudan			558,544
Combating trafficking in children in Haiti			557,641
Community-based disaster risk reduction initiative in south-east Myanmar			532,340
Income tax reimbursement			479,927
Disaster risk reduction through building community resilience in Timor-Leste			441,297
Supporting human rights and the rule of law in Iraq			412,575
Darien initiative – Youth empowerment in Panama			407,000
Enhancing capacity to manage mixed migration flows in China – phase IV			400,000
Preventing abuse by aid workers: Piloting inter-agency community-based complaint mechanisms			400,000
Enhancing the sustainability of counter-trafficking activities in the criminal justice chain – Ukraine			398,000
Providing life-saving health care and cultural mediation support for migrants in Haradh – Yemen			350,000
Promoting better health protection for detained migrants in the Sinai			338,406
Technical assistance to the government of Libya in enhancing the protection of vulnerable migrants			337,647
Disaster risk reduction through building community resilience – Papua New Guinea			327,467
Programme for resettlement of discharged ministry of defence personnel in Bosnia and Herzegovina			324,374
Health assessments of US-bound refugees in Manila, Geneva, Nairobi, Ho Chi Minh City and Moscow			321,153
Direct assistance to victims of trafficking in Uzbekistan			301,586
Physical security response for internally displaced person victims of gender-based violence – phase II – Haiti			300,000
Emergency humanitarian aid for temporarily detained Ronghiyas – Thailand			300,000
Addressing protection concerns related to internal displacement and forced migration in Zimbabwe			299,953
Expanded vaccination and presumptive treatment project for US-bound refugees (CDC-funded)			297,920
Better analysis, better programmes: Evidence-based interventions in combating human trafficking			296,844
Enhancing the overseas health assessment and management of United States-bound refugees			276,467
Handover assistance and referral mechanisms with exchange of practices in anti-trafficking – Tunisia			273,802
Strengthening the government's capacity to address labour trafficking – Bangladesh			270,294
Training on counter-trafficking for international law enforcement academies (ILEA)			268,891
Emergency shelter, non-food items and transportation assistance for internally displaced persons			260,455
Capacity-building to operationalize anti-trafficking legislation in Zambia – net of subsequent refund			256,147
Awareness-raising and capacity-building to counter trafficking in persons and protect victims – Jordan			220,778
Counter-trafficking in Niamey and border areas – Niger			211,345
Promoting equal access to social services for trafficking victims – Kazakhstan			200,000
Capacity-building to enhance proactive identification of victims of trafficking in Georgia			200,000
Strengthening Albania's efforts towards a sustainable response to trafficking in persons			198,247
Combating trafficking in persons in Ecuador			194,297
Combating trafficking in human beings in Papua New Guinea			189,960
Enhancing national capacities for the prevention of trafficking in persons – Ethiopia			181,450
Childcare services and psychosocial assistance at the Bangkok immigration detention centre			178,000
Supporting the government of Egypt's effort to combat human trafficking			175,623
Preventing corruption and impunity in the fight against trafficking (CIFAT)			170,145
Funds received in 2013 – to be allocated			165,000
Comprehensive action to combat trafficking in persons in Maldives			164,310
A Caribbean multilateral approach to prosecuting traffickers – Washington			162,583
Counter-trafficking technical assistance and training: A global rapid response project			157,851
Enhancing national capacity to identify and assist victims of trafficking in Azerbaijan			150,000

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>			
Developing and implementing a national action plan to combat human trafficking in Turkmenistan			150,000
Establishment of the technical support unit of the regional conference on migration			141,400
Addressing internal and labour trafficking in Viet Nam			140,666
Preparedness for the 2012 hurricane season in Haiti			137,275
Albanian follow-on anti-trafficking efforts (AATE) – net of subsequent refund			134,686
Support for disengagement process through recruitment of a combatant and youth at risk adviser – Somalia			134,560
Capacity-building towards residence for reducing risks of population displacement – Thailand			124,060
Disaster preparedness for effective response (PREPARE) programme – Federated States of Micronesia			123,679
Enhancing judicial capacities to address human trafficking – Libya			122,186
Research on the health risks and consequences of trafficking in persons (global)			120,693
Improving management, training and integrity in investigating and prosecuting trafficking – Republic of Moldova			120,000
Camp coordination and camp management/E-Shelter/non-food item cluster capacity-building – Haiti			111,480
Protecting vulnerable migrants in the Caribbean			107,240
Support for US government engagement on migration issues at the United Nations – Switzerland			105,000
Enhancing the capacity of the criminal justice system to prosecute human traffickers – Ecuador			100,000
IOM global assistance fund for the protection, return and reintegration of victims of trafficking			100,000
Project to address irregular migration – phase III – Haiti			100,000
Strengthening humanitarian response – Republic of Korea			99,815
Strengthening the capacity of the Georgian ministry of internal affairs to combat crime through reconstruction of the Georgian cynology centre			99,803
Delivery of emergency shelter supplies to earthquake-affected populations in Aceh province – Indonesia			96,690
Global rapid response: Emergency direct assistance for victims of trafficking – United States			96,574
Institutional strengthening in the Bahamas, Barbados and Saint Lucia to counter human trafficking			93,293
Global health and human trafficking programme: Building capacity among health providers (GHTP)			79,862
Strengthening the capacity of the Mexican government in implementing the anti-trafficking in persons action plan			79,034
Harmonization of protocols for tuberculosis diagnosis and treatment of Bhutanese refugees in Nepal			76,700
Enhanced mechanism for protecting victims of trafficking – Sri Lanka			76,220
Strengthening the capacity of society and law officials to identify and protect victims of trafficking – Angola			75,432
Monitoring trafficking for forced labour in the 2013 Tajik cotton harvest – phase IV			73,245
Conflict resolution and internally displaced person site planning in Kathmandu Valley – Nepal			67,299
Women in policing regional conference – Georgia			65,573
Direct assistance for Mongolian victims of trafficking			60,728
Enhancing the protection of vulnerable migrant workers in Myanmar			60,355
International dialogue on migration 2013: Diaspora ministerial conference – United States funding – Switzerland			60,000
Enhancing identity management in Guyana through expert skills			50,000
Return of highly vulnerable migrants to Central America and Mexico			40,000
Support for the national programme on disengaged combatants in Somalia			34,511
Rubble removal for reconstruction and the restoration of livelihoods in the Kathmandu valley – Nepal			34,399
Enhancing the resilience of vulnerable communities in Abyan governorate – Yemen			14,600
Countering trafficking in persons – Belarus			11,978
Enhancing the protection of vulnerable migrant workers in Myanmar			6,316
Organization of the summer school on migration studies at the university of south Bohemia – Czech Republic			5,815
Health-care services and follow-up care for Egyptians and migrants affected by violent unrest in Egypt			5,535
Building national response capacity to combat human trafficking in Zimbabwe			2,640
Enhancing Indonesia's counter-trafficking efforts at subnational level in labour migration provinces			1,596
Assistance for persons in search of international protection along the Colombian border with Ecuador, Panama and the Bolivarian Republic of Venezuela – for refund			(88)
Responding to population movements in the pre- and post-referendum period in northern Sudan – for refund			(448)

**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>			
Combating trafficking in human beings: Strengthening prosecution capabilities in Ukraine – for refund			(523)
Countering trafficking in persons – Belarus – phase III – for refund			(1,235)
Profiling traffickers: A resource for police investigation in Costa Rica (ARPIC) – for refund			(5,978)
Building a support network for child victims of trafficking in Guinea-Bissau – for refund			(6,047)
Addressing human trafficking and slavery-related practices in northern Mali – for refund			(23,010)
Associate expert – Nairobi – for refund			(67,648)
Afghan civilian assistance programme (ACAP) – Afghanistan – for refund			(3,564,344)
<b>Total: United States of America – Unearmarked and earmarked</b>	<b>6,127,220</b>	<b>2,000,000</b>	<b>309,192,926</b>
<b>Subtotal: MEMBER STATES</b>	<b>6,127,220</b>	<b>3,604,487</b>	<b>919,196,478</b>
<b>NON-MEMBER STATES</b>			
<b>CHINA</b>			
Syria crisis – IOM regional response			200,000
Counter-trafficking training for the authorities of Macao, China: Support front-line social workers			19,908
Counter-trafficking training series for the authorities of Macao, China: Training workshops			19,061
<b>Total: China – Earmarked</b>			<b>238,969</b>
<b>INDONESIA</b>			
Strengthening labour migration management capacity in Bangladesh, Indonesia, Nepal and the Philippines			38,932
<b>Total: Indonesia – Earmarked</b>			<b>38,932</b>
<b>KUWAIT</b>			
Syria crisis – IOM regional response			5,000,000
Kuwait initiative: IOM Kuwait office and operations			582,024
<b>Total: Kuwait – Earmarked</b>			<b>5,582,024</b>
<b>Subtotal: NON-MEMBER STATES</b>			<b>5,859,925</b>
<b>UNSC RESOLUTION 1244-ADMINISTERED KOSOVO</b>			
Return and reintegration – Ministry of communities and returns funds – UNSC resolution 1244-administered Kosovo			613,744
EU community stabilization programme – phase II – UNSC resolution 1244-administered Kosovo			221,331
Beautiful Kosovo project for the benefit of marginalized groups in targeted communities			129,555
EU community stabilization programme – phase II – UNSC resolution 1244-administered Kosovo			101,084
<b>Subtotal: UNSC RESOLUTION 1244-ADMINISTERED KOSOVO</b>			<b>1,065,715</b>
<b>EUROPEAN COMMISSION</b>			
EU border assistance mission to the Republic of Moldova and Ukraine – EUBAM 10			12,778,533
Return assistance and camp management operations for earthquake victims in Haiti			6,512,890
Support for Jordanian border guards in the provision of humanitarian assistance to Syrian refugees crossing the Syrian–Jordanian border			6,411,463
EU election observation mission to Pakistan 2013			5,652,159
Support for the free movement of persons and migration in West Africa – Nigeria			4,693,611
Assistance for the improvement of the socioeconomic conditions of military families – Democratic Republic of the Congo			3,420,096
Return and reintegration in UNSC resolution 1244-administered Kosovo – phase III (EU-RRK III)			3,101,294
Support for the reform of the Congolese national police and management of human resources – Democratic Republic of the Congo			2,883,311
EU – Beautiful Kosovo II			2,360,383
EU community stabilization programme – phase II – UNSC resolution 1244-administered Kosovo			2,251,746
Assistance for the conflict-affected population in the Democratic Republic of the Congo: Spontaneous site management and coordination			2,173,913
EU election observation mission to UNSC resolution 1244-administered Kosovo			2,126,720
Shelter repair and coordination for populations affected by typhoon Bopha – Philippines			2,124,930



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 shelter, camp coordination and camp management and health support for the most vulnerable populations affected – Philippines			1,739,130
Technical assistance for the government of Ethiopia: Reception, reinsertion, reintegration – Ethiopia			1,657,074
Provision of emergency relief to extremely vulnerable migrants in Yemen			1,591,512
Strengthening the border management in Mauritania – involvement of the gendarmerie			1,567,027
Emergency relief assistance for vulnerable populations affected by the crisis – Syrian Arab Republic			1,509,900
Peace and stability quick-impact fund for the south-north border areas of South Sudan			1,437,917
Reinforcing the capacities of the government of Georgia in border and migration management			1,320,247
Funds received in 2013 – to be allocated			1,282,382
Orderly return and pilot reintegration support to Burundian former refugees from the United Republic of Tanzania to Burundi			1,256,545
Strengthening migration management and cooperation on readmission in Eastern Europe (MIGRECO) – Ukraine			1,126,712
Strengthening labour migration management capacity in Bangladesh, Indonesia, Nepal and the Philippines			1,059,962
Surviving and recovering from disaster and displacement II (SARDDII) – Ethiopia			1,000,339
Provision of security-awareness induction aid to the humanitarian community – phase III – Pakistan			938,722
Coordinated approach for the reintegration of victims of trafficking (CARE) – France			746,652
Assistance for the most vulnerable displaced and host populations affected by the Mali crisis			744,671
Support for the governments of Pakistan and Sri Lanka: EU readmission agreement			729,042
Support for the creation of an electronic system of pre-arrival information exchange between Belarus and Ukraine			669,471
Enhancing emergency response mechanisms for disaster-affected internally displaced persons – Ethiopia			666,490
Regional assisted voluntary return and reintegration programme for stranded migrants in Egypt and Libya (RAVEL)			662,321
Support in camps and provision of shelter solutions to affected communities – Mozambique			628,272
Shelter/non-food items and camp coordination and camp management in areas affected by disasters – Haiti			613,027
ACCESS – Active citizenship: Enhancing political participation of migrant youth			573,904
Protection and humanitarian assistance for migrants expelled from the United Republic of Tanzania – Burundi			550,964
Support for democratization in Sudan through capacity-building for the national elections commission			545,093
Emergency and recovery assistance for internally displaced communities and vulnerable migrants – Zimbabwe			542,741
Emergency assistance for populations affected by crisis in South Sudan			521,512
Capacity-building for migration management in China – phase II			488,818
Strengthening surveillance capacity on the “green” and “blue” border between Belarus and Ukraine			460,571
HEADSTART: Fostering integration before departure – Czech Republic			454,778
Support for the national police to implement the community policing strategy – Indonesia			449,182
Humanitarian assistance for the displaced population from neighbouring countries in Chad			412,483
Migration, environment and climate change: Evidence for policy (MECLEP) – Switzerland			407,609
Combating irregular migration and establishing a border management system in the United Republic of Tanzania, Malawi, Mozambique and Zambia			403,794
Strengthening the capacity of central and local government authorities to manage migration – Zimbabwe			380,456
Securing travel documents, improving border management and sustaining return and reintegration – Plurinational State of Bolivia			346,946
Protection and safe water for exposed and vulnerable households in cyclone Giri-affected areas – Myanmar			329,760
Camp coordination and camp management and shelter support for the displaced population in affected areas of Zamboanga – Philippines			325,645
European migration network: National contact point for Austria 2013			308,284
Creation of a voluntary return European network – Italy			288,225
EU migration and development component – Republic of Moldova mobility partnership			271,436
Emergency and early recovery assistance for vulnerable migrants in mixed migration flows – Zimbabwe			263,023
Supporting the protection, assistance and referral mechanisms for child victims – United Republic of Tanzania			253,380

**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>			
Sustainable solutions for the forgotten Rohingyas and host communities in Mae Sot – Thailand			245,056
Emergency response for flood-affected families in regions 3 and 4 – Philippines			217,096
Shelter and camp coordination and camp management assistance in earthquake-affected areas – Haiti			213,147
European migration network: National contact point for Lithuania 2013			210,696
Emergency items and service support for Rohingyas detained in the immigration detention centre – Thailand			208,605
Independent network of labour migration and integration experts (LINET) – Belgium			184,023
Fostering and improving integration of trafficked persons (FIIT) – France			171,838
European migration network: National contact point for Slovakia			162,424
Continuing emergency assistance to typhoon-affected families in region 10 – Philippines			143,416
Capacity-building in disaster risk management: Evacuation policy and community-based disaster risk reduction – Haiti			132,450
Technical assistance on migration issues – Mauritania			107,390
Protecting the rights of migrant women and victims of trafficking in Mongolia			103,255
Support to the eastern partnership panel on migration and asylum – Ukraine			87,904
Enhancing national capacity in camp coordination and camp management – Namibia			81,411
Support for Georgian authorities to implement the EU readmission agreement			32,183
Logistical support for the European parliament delegation to the EU election observation mission to Pakistan 2013 – Belgium			27,576
European local cooperation for integration (ELCI) – France			26,773
European migration network: National contact point for Slovakia			20,576
Linked efforts for reintegration between the two shores (LER) – Spain			20,353
Migrant women and men working together to stop violence against women – Viet Nam			12,694
EU election observation mission project – Sierra Leone 2012			9,621
Linking in EU resettlement: Connecting (local) resettlement practitioners – Belgium			7,766
European migration network: National contact point for Lithuania 2012			5,999
Capacity-building of institutions involved in migration management and reintegration in Serbia			4,530
Poverty alleviation in marginalized municipalities (PAMM) – UNSC resolution 1244-administered Kosovo			2,817
Locating, assessing and assisting returnees and emergency displaced in southern Kordofan – Sudan – for refund			(1,160)
European migration network: National contact point for Austria – for refund			(5,738)
Protection and monitoring of returnees and internally displaced persons registration in Darfur – Sudan – for refund			(9,164)
European migration network: National contact point for Slovakia – net of subsequent refund			(10,602)
Improving the quality of unaccompanied minor asylum-seekers' guardianship and care in central European countries – net of subsequent refund			(10,981)
European migration network: National contact point for Austria 2012 – for refund			(15,534)
Enhancing the health status of uprooted people and host communities in Mon State – Myanmar – for refund			(69,325)
Improving the electoral environment, security and stability in Kinshasa – Democratic Republic of the Congo – net of subsequent refund			(89,093)
Emergency assistance to internally displaced persons in Côte d'Ivoire – for refund			(89,877)
Models for integration and prevention of exclusion: Empowering migrant youth – IYouth – Finland – for refund			(99,330)
Best practices on collecting and sharing labour migration data – for refund			(166,282)
Facilitating assisted voluntary return and reintegration (SIREADA) – Russian Federation and Ukraine			(249,597)
Migration for development in the Western Balkans (MIDWEB)			(319,332)
<b>Subtotal: European Commission</b>			<b>89,320,648</b>
<b>UNITED NATIONS ORGANIZATIONS</b>			
<b>ALBANIA ONE UN COHERENCE FUND</b>			
Returnee reintegration service innovation to boost entrepreneurship in rural areas – Albania			75,000
<b>Total: Albania One UN Coherence Fund – Earmarked</b>			<b>75,000</b>

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</b>			
Camp coordination and camp management for populations affected by typhoon Haiyan – Philippines			5,492,378
Emergency return assistance for Ethiopian migrants stranded in Saudi Arabia			1,507,993
Emergency relief assistance to Syrian populations affected by the crisis – Syrian Arab Republic			1,499,914
Emergency shelter support and camp coordination and camp management for the displaced population in Bohol – Philippines			1,399,633
Provision of life-saving emergency assistance, referral services and information to vulnerable migrants – Yemen			1,395,553
Life-saving humanitarian shelter and response for residents in Gaza displaced by flooding – Mozambique			1,002,288
Emergency response to the humanitarian needs of conflict-affected individuals in the Oromia and Somali regions – Ethiopia			1,000,001
Life-saving emergency shelter/non-food item rapid response for conflict-displaced individuals in Ethiopia			1,000,001
Life-saving humanitarian relief for drought-affected populations in the Marshall Islands – Federated States of Micronesia			1,000,000
Camp coordination and camp management and shelter support for the displaced population in Zamboanga – Philippines			1,000,000
Emergency multisector assistance for the affected population in the Syrian Arab Republic			900,251
Humanitarian assistance for returnees in Niger from Nigeria			834,957
Emergency humanitarian assistance for returning irregular migrants from the United Republic of Tanzania – Burundi			795,368
Emergency humanitarian assistance to returning irregular migrants from the United Republic of Tanzania – Rwanda			673,760
Life-saving health-care services for displaced, disaster-affected and other populations – Bangladesh			656,535
Provision of emergency humanitarian assistance to Syrian refugees in the Kurdish region – Iraq			615,774
Humanitarian assistance for returnees in Chad from Libya and Sudan – Chad			595,723
Prepositioning of essential non-food items for Lebanese returnees			500,362
Humanitarian assistance for vulnerable expelled and/or stranded migrants in the Agadez region – Niger			500,000
Emergency shelter/non-food item assistance for populations affected by crisis and natural disasters – Niger			500,000
Community-based cholera response in internally displaced person camps and vulnerable rural communities in Haiti			499,999
Humanitarian assistance for returnees to Chad from Libya, Sudan and Nigeria – Chad			425,000
Life-saving water, sanitation and hygiene assistance for returnees and conflict-affected communities in Abyan – Yemen			406,707
Providing life-saving health and psychosocial care for conflict-affected communities in Abyan – Yemen			402,320
Humanitarian emergency assistance for displaced populations in the Central African Republic			380,000
Multisector assistance for Syrian refugees in Jordan			350,000
Improving life-saving capacities, health-care access and protection of vulnerable migrants – Djibouti			325,000
Shelter and non-food item support for conflict-affected communities in central Mindanao – Philippines			301,408
Protection of essential agricultural livelihood assets of displaced families and returnees – Yemen			300,000
Providing basic life-saving water, sanitation and hygiene services for displaced populations in vulnerable states across Sudan			297,909
Rwamwanja settlement response – Uganda			280,001
Emergency shelter assistance for internally displaced persons and host communities – Mali			277,333
Winter support for the vulnerable affected population of federally administered tribal areas – Pakistan			225,000
Response to food insecurity through provision of non-food kits and agricultural assistance – Mauritania			212,094
Enhanced provision of life-saving rapid response to and treatment of cholera in upper Artibonite – Haiti			200,561
Humanitarian communications support for internally displaced persons and returnees of federally administered tribal areas – Pakistan			199,983
Kyangwali refugee emergency: Sanitation support at the household level – Uganda			190,000
Improving life-saving capacities, water, sanitation and health-care access for vulnerable migrants – Djibouti			170,023
Community-based management of acute malnutrition among boys and girls in Abyan – Yemen			148,715
Protection and monitoring of internally displaced persons – Mali			137,698

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>			
Enhanced access to emergency services for conflict-affected communities in Mindanao – Philippines			109,527
Emergency aid to Syrian refugees and vulnerable Lebanese returnees who fled from the Syrian Arab Republic to Lebanon			101,564
Support for collection centre management, shelter and non-food items – for refund			(216)
Life-saving transport assistance for stranded and vulnerable South Sudanese in Kosti – Sudan – for refund			(465)
Establishing basic living and sanitary shelters for persons affected by tropical depression E-12 – Guatemala – for refund			(526)
Increasing temporary shelter capacities to protect vulnerable conflict-affected internally displaced persons – Colombia – for refund			(653)
Support for drought-affected pastoral communities in the Borena zone in the Oromiya Region – Ethiopia – for refund			(7,264)
Providing life-saving assistance to meet the needs of the Ivorian population through rehabilitation of shelters – for refund			(26,107)
Emergency assistance for new internally displaced persons within Abyan governorate – Yemen – for refund			(160,295)
<b>Total: Central Emergency Response Fund – Earmarked</b>			<b>28,615,808</b>
<b>FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS IN SOMALIA</b>			
Project for running the United Nations common compound in Bossaso – Somalia			104,174
<b>Total: Food and Agriculture Organization of the United Nations in Somalia – Earmarked</b>			<b>104,174</b>
<b>INTERNATIONAL LABOUR ORGANIZATION</b>			
Promoting decent work through improved migration policy and its application in Bangladesh			150,000
<b>Total: International Labour Organization – Earmarked</b>			<b>150,000</b>
<b>JOINT PROGRAMME ON GENDER EQUALITY AND WOMEN'S EMPOWERMENT IN KENYA</b>			
Creating awareness of the counter-trafficking in persons act and other policies in Kenya			30,000
<b>Total: Joint Programme on Gender Equality and Women's Empowerment in Kenya – Earmarked</b>			<b>30,000</b>
<b>JOINT UNITED NATIONS PROGRAMME OF SUPPORT ON AIDS IN UGANDA</b>			
Joint United Nations programme of support on AIDS in Uganda			182,963
<b>Total: Joint United Nations Programme of Support on AIDS in Uganda – Earmarked</b>			<b>182,963</b>
<b>MDG ACHIEVEMENT FUND</b>			
Youth, labour and migration: A one-stop-shop for youth employment in Costa Rica – for refund			(806)
Youth employment programme in Antalya – Turkey – for refund			(2,490)
Alternatives to migration: Decent jobs for Filipino youth – for refund			(8,060)
Creating opportunities for youth employment in Sudan – net of subsequent refund			(16,385)
<b>Total: MDG Achievement Fund – Earmarked</b>			<b>(27,741)</b>
<b>MOZAMBIQUE ONE UN FUND</b>			
Mitigating the social harms of extractive industries in Mozambique			121,888
Mitigating the social harms of extractive industries in Mozambique			18,400
<b>Total: Mozambique One UN Fund – Earmarked</b>			<b>140,288</b>
<b>OFFICE FOR THE COORDINATION OF HUMANITARIAN AFFAIRS</b>			
Emergency evacuation of vulnerable Ethiopian migrants from Yemen – phase II			700,000
Emergency assistance for individuals affected by the Syria crisis – Syrian Arab Republic			500,000
Emergency non-food item assistance for vulnerable populations affected by the crisis in the Syrian Arab Republic			500,000
Emergency return assistance for Ethiopian migrants stranded in Saudi Arabia			500,000
Life-saving food, health care, water, sanitation and hygiene, shelter and protection assistance for migrants in Yemen			499,744
Emergency evacuation of vulnerable Ethiopian migrants from Yemen – Ethiopia			259,256
Emergency response for flood-affected communities in Zimbabwe			250,000
Lebanese returnees profiling and registration project in Lebanon			250,000
Extending measles and polio immunization to newly arrived Syrian refugees at camps in Jordan			250,000

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>OFFICE FOR THE COORDINATION OF HUMANITARIAN AFFAIRS (continued)</b>			
Emergency response through livelihood support and peacebuilding among displaced communities – Kenya			198,863
Project for running the United Nations common compound in Bossaso – Somalia			78,130
<b>Total: Office for the Coordination of Humanitarian Affairs – Earmarked</b>			<b>3,985,992</b>
<b>PEACEBUILDING FUND</b>			
Youth, peace and development in the region of Tahoua – Niger			1,070,000
Empowering ethnic youths as peace-builders in Mon State and Kayin State – Myanmar			300,000
Civilian capacity support to the democratic transition in Libya			95,825
Conflict prevention through community stabilization – Chad	499		
Reinforcing capacity of the military and the justice system to protect the population from violent crimes – Democratic Republic of the Congo – for refund			(104,014)
<b>Total: Peacebuilding Fund – Earmarked</b>	<b>499</b>		<b>1,361,811</b>
<b>SIERRA LEONE MULTI-DONOR TRUST FUND</b>			
Enhancing social protection and rehabilitation of war victims through reparations in Sierra Leone			2,589,185
<b>Total: Sierra Leone Multi-Donor Trust Fund – Earmarked</b>			<b>2,589,185</b>
<b>SOMALIA COMMON HUMANITARIAN FUND</b>			
Provision of health services to internally displaced persons, the host community living in poverty and migrants in Garowe – Somalia			300,000
Addressing food security needs in Garbaharey, Gedo, through improving access to food in Somalia			299,999
Improving access to water, sanitation and hygiene for internally displaced persons, returnees and urban poor in crisis in Juba Hoose – Somalia			245,000
<b>Total: Somalia Common Humanitarian Fund – Earmarked</b>			<b>844,999</b>
<b>SOUTH SUDAN COMMON HUMANITARIAN FUND</b>			
Emergency assistance for vulnerable and stranded South Sudanese returnees			3,049,928
Humanitarian common transport services in South Sudan			2,136,288
Humanitarian common logistic services in South Sudan			2,117,134
Provision of emergency non-food items and shelter to internally displaced persons, returnees and host communities – South Sudan			1,940,006
Provision of non-food items and shelter to internally displaced persons, returnees and host communities – South Sudan			1,048,800
Emergency humanitarian assistance for Sudanese refugees in the upper Nile state – South Sudan			1,030,000
Emergency assistance for vulnerable and stranded South Sudanese returnees			989,076
Emergency water, sanitation and hygiene support for the population affected by the conflict and natural disasters in South Sudan			800,000
Provision of emergency water, hygiene and sanitation assistance for the population affected by natural disasters – South Sudan			650,000
Sustaining health-care services for vulnerable returnees and affected host communities – South Sudan	28,322		359,370
Enhanced primary health-care services for vulnerable persons in the upper Nile state – South Sudan	57,000		
Additional office support costs for IOM South Sudan			46,630
<b>Total: South Sudan Common Humanitarian Fund – Earmarked</b>	<b>85,322</b>		<b>14,167,232</b>
<b>SUDAN COMMON HUMANITARIAN FUND</b>			
Durable water, sanitation and hygiene solutions for internally displaced persons, returnees and under-served groups in Sudan			650,000
Tracking of returnees in Darfur and the protocol areas – Sudan			600,000
Registration and verification of internally displaced persons in Darfur – Sudan			500,000
Tracking of internally displaced persons in the protocol areas – Sudan			350,000
Delivery of urgently needed non-food items for internally displaced persons in Jabel Amir – Sudan			50,000
Emergency transportation for stranded South Sudanese returnees in Kosti – Sudan – for refund			(3,235)
Returnee absorptive capacity assessments of villages in the transitional areas – Sudan – for refund			(6,433)
Tracking of returnees and the newly displaced in the transitional areas – Sudan – for refund			(11,352)
Access of water, sanitation and hygiene for vulnerable communities in areas affected by high levels of returns – Sudan – for refund			(19,092)

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>SUDAN COMMON HUMANITARIAN FUND (continued)</b>			
Transportation assistance for vulnerable and stranded returnees from Sudan to South Sudan – for refund			(55,001)
<b>Total: Sudan Common Humanitarian Fund – Earmarked</b>			<b>2,054,887</b>
<b>TANZANIA ONE UN FUND</b>			
IOM actions in the refugee programme of the UNDP 2011–2015 – United Republic of Tanzania			765,188
IOM actions in the social protection programme of UNDP (2011–2015) – United Republic of Tanzania			710,636
<b>Total: Tanzania One UN Fund – Earmarked</b>			<b>1,475,824</b>
<b>UNAIDS</b>			
Project to strengthen multisectoral HIV preparedness and response in emergency settings – Kenya			77,089
Migrant resource centre for Brazilian migrants – Guyana			4,000
Integrated migrant female sex worker outreach pilot project in Eastleigh estate – Kenya – for refund			(1,215)
Joint programme of support on AIDS in Kenya – for refund			(10,847)
<b>Total: UNAIDS – Earmarked</b>			<b>69,027</b>
<b>UNDP PROJECT CLEARING ACCOUNT</b>			
Joint conflict reduction programme – Sudan			3,400,940
Enhancing national capacities in conflict mapping, analysis and transformation in Sudan			2,174,505
Qualified expatriate Somali technical support – QUEST-MIDA – Somalia			1,381,996
Support for the recovery of Abyei – phase II – Sudan			396,113
Crisis, recovery, mapping and analysis project to reduce conflict over natural resources among displaced populations – South Sudan			373,539
Strengthening the supportive environment and scaling up HIV prevention and treatment – Tajikistan			334,583
Funds received in 2013 – to be allocated			269,953
Scaling up universal access for most-at-risk populations in Bosnia and Herzegovina			252,441
HIV prevention among labour migrants and their families in Tajikistan			156,588
Electoral assistance project – Libya			148,423
Reintegration of former combatants and improving the conditions of life in Walikale – phase II – Democratic Republic of the Congo			109,509
Support for the rights of minorities and vulnerable groups in Ninewa – Iraq			79,876
Joint migration and development initiative: Strengthening the contribution of migration – Switzerland			54,165
Mainstreaming migration into national development strategies in Bangladesh			49,108
Reintegration of former combatants and improving the conditions of life in Walikale – phase II – Democratic Republic of the Congo			43,452
Qualified expatriate Somali technical support: Migration for development in Africa			25,149
Support for the South African government to strengthen communities of diversity and peace			9,749
<b>Total: UNDP Project Clearing Account – Earmarked</b>			<b>9,260,089</b>
<b>UNICEF</b>			
Protecting migrant children from trafficking and exploitation in Zambia			494,942
Improvement of water supplies and increased cooperation between UNICEF and IOM – Sudan			442,581
Strengthening the system of government of Iraq to enhance its quality of care for children – Iraq			381,348
Integrated biological and behavioural surveillance survey in Hargeisa and rapid assessment in Mogadishu – Somalia			164,773
Contribution to improve education and links with higher education – Colombia – net of subsequent refund			131,660
Support for the government of Zambia for action against human trafficking (PNAHT)			41,198
Secondment of nutrition surveillance officer in Zimbabwe			12,201
<b>Total: UNICEF – Earmarked</b>			<b>1,668,704</b>
<b>UN-WOMEN</b>			
Carpet weaving training for rural women in Diyala – Iraq			51,970
<b>Total: UN-WOMEN – Earmarked</b>			<b>51,970</b>

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>UNITED NATIONS ASSISTANCE MISSION IN SOMALIA</b>			
Support to enhance national capacity for the implementation of the Somali national security and stabilization plan – Somalia			77,175
<b>Total: United Nations Assistance Mission in Somalia – Earmarked</b>			<b>77,175</b>
<b>UNITED NATIONS CONVENTION TO COMBAT DESERTIFICATION</b>			
Enhancing institutional capacity on migration, environment and sustainable land management – Switzerland			53,918
<b>Total: United Nations Convention to Combat Desertification – Earmarked</b>			<b>53,918</b>
<b>UNITED NATIONS DEPARTMENT OF ECONOMIC AND SOCIAL AFFAIRS</b>			
Capacity-building programme for Somali refugees for self-reliance and economic reintegration – Kenya			442,697
<b>Total: United Nations Department of Economic and Social Affairs – Earmarked</b>			<b>442,697</b>
<b>UNITED NATIONS DEPARTMENT OF SAFETY AND SECURITY IN SOMALIA</b>			
Project for running the United Nations common compound in Bossaso – Somalia			104,174
<b>Total: United Nations Department of Safety and Security in Somalia – Earmarked</b>			<b>104,174</b>
<b>UNITED NATIONS DEVELOPMENT PROGRAMME</b>			
Reinforcing public administration through transfer of knowledge of Chadian diaspora			396,432
Promotion of rights in Brazilian migration policy – phase II			338,983
Funds received in 2013 – to be allocated			201,736
Global consultation on population dynamics: Civil society and global leadership meeting – Switzerland			159,254
Joint migration and development initiative – phase II – Belgium			101,996
Diaspora engagement development – UNSC resolution 1244-administered Kosovo			85,787
Community-based small business training and revolving fund for Azerbaijan mine survivors			84,203
Preparedness response capacity and creation of a society resilient to disasters in the Dominican Republic			76,323
Reintegration of former combatants and members of self-defence groups – Côte d'Ivoire			72,482
Strategic action plan on migration and health (focus on HIV and tuberculosis) – Bangladesh			46,200
Emergency cash grant – Cambodia			25,000
Joint migration and development initiative			13,423
Additional support costs for IOM Cambodia			12,003
Building knowledge and improving support for migrants' spouses and family members in Azerbaijan – for refund			(3,424)
<b>Total: United Nations Development Programme – Earmarked</b>			<b>1,610,397</b>
<b>UNITED NATIONS GLOBAL INITIATIVE TO FIGHT HUMAN TRAFFICKING</b>			
Joint programme of UNHCR, UNODC and IOM to combat human trafficking in Serbia – net of subsequent refund			(4,302)
<b>Total: United Nations Global Initiative to Fight Human Trafficking – Earmarked</b>			<b>(4,302)</b>
<b>UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES (OFFICE OF THE)</b>			
Transfer of refugees to the camps in Dollo Ado and construction of refugee shelters in Melkadida – Ethiopia			2,033,444
Livelihood pilot project for internally displaced persons (IDPs) and IDP returnees in Baghdad – Iraq			1,962,617
Voluntary repatriation of Ivorian refugees from neighbouring countries – Côte d'Ivoire			1,434,167
Protection of internally displaced persons (IDPs), IDP returnees and refugee returnees in the south – Iraq			1,044,773
Enhancing the livelihood coping mechanisms of Syrian refugees in northern Iraq – phase II – Iraq			652,261
Registration and relocation of refugees – Niger			648,797
Tuberculosis detection, treatment and prevention services for Syrian refugees – Jordan			621,746
Enhancing camp management and camp coordination interventions in emergencies – Global			518,159
Construction of education and health-care infrastructure and procurement of medical equipment in Rwamwanja – Uganda			494,991
Transfer of Sudanese refugees to Bambasi camp and construction of temporary shelters in Tongo refugee camp – Ethiopia			381,199

**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>			
Management and coordination of the emergency shelter and non-food item sector for Darfur – Sudan – net of subsequent refund			361,137
Transportation to countries of resettlement or transit of refugees from various countries (TRTR) – net of subsequent refund			214,301
Voluntary repatriation – Yemen			189,000
Strengthening the response to emergency resettlement needs – Belgium			160,144
Enhancing the protection mechanism for refugees, asylum-seekers and returnees in Angola			160,005
Transportation and travel health assistance for Malian refugees in Niger			135,625
Strengthening first response to new arrivals in mixed migratory movement at the borders in Greece			97,186
Voluntary repatriation of refugees from South Africa			95,856
Strengthening the global shelter cluster and coordination of shelter cluster response – Switzerland			95,681
Capacity-building for Tunisia's protection-sensitive approach to border management			92,566
Humanitarian aid for the Chadian refugees repatriated from Cameroon while transiting in N'djamena			63,824
Assessment of the returning Salvadorian population and their needs			12,000
Repatriation from Kenya			8,369
Movements from Africa to Denmark (MFAD) – net of subsequent refund			8,315
Voluntary repatriation of refugees and asylum-seekers of the Russian Federation in 2013 – Russian Federation			6,540
Global movement project (GMP Pretoria)			4,866
Logistics assistance for former Burundi refugees to facilitate orderly return to Burundi – United Republic of Tanzania			(28)
Logistics assistance for former Burundi refugees to facilitate orderly return to Burundi – United Republic of Tanzania			(515)
Voluntary repatriation of refugees from the Russian Federation – net of subsequent refund			(725)
Provision of transportation and tuberculosis detection, treatment and prevention services for Syrian refugees – for refund			(998)
Health assistance for persons of concern at the Sallum border – Egypt – for refund			(2,347)
Repatriation of refugees – Yemen			(3,744)
Protection of internally displaced persons (IDPs), IDP returnees and refugee returnees – Iraq – for refund			(6,508)
Transportation by air for extremely vulnerable persons from Khartoum to South Sudan – for refund			(33,184)
Provision of transport and shelter to refugees in Melkadida camp – Ethiopia – net of subsequent refund			(58,590)
Assistance and logistics support for the registration of Malian refugees in Burkina Faso – phase II – net of subsequent refund			(103,917)
Provision of dignified transport to Sudanese refugees from border areas – Ethiopia – for refund			(153,451)
<b>Total: United Nations High Commissioner for Refugees (Office of the) – Earmarked</b>			<b>11,133,561</b>
<b>UNITED NATIONS HUMAN SETTLEMENTS PROGRAMME</b>			
Project for running the United Nations common compound in Bossaso – Somalia			104,173
Seconded staff – for refund			(9,331)
<b>Total: United Nations Human Settlements Programme – Earmarked</b>			<b>94,842</b>
<b>UNITED NATIONS INTERIM SECURITY FORCE FOR ABYEI</b>			
Providing material for a well water rehabilitation project in the Abyei administrative area			37,489
<b>Total: United Nations Interim Security Force for Abyei – Earmarked</b>			<b>37,489</b>
<b>UNITED NATIONS JOINT PROGRAMME ON GENDER-BASED VIOLENCE IN ZAMBIA</b>			
United Nations joint programme on gender-based violence: Capacity-building on gender and migration – Zambia			185,000
<b>Total: United Nations Joint Programme on Gender-based Violence in Zambia – Earmarked</b>			<b>185,000</b>
<b>UNITED NATIONS OFFICE FOR PROJECT SERVICES</b>			
Community-based artemisinin resistance containment for communities in Mon state – Myanmar	65,506		759,486
Joint initiative on maternal, neonatal and child health: Inclusion in the 3MDG fund framework – Myanmar			464,948
Joint initiative on maternal, neonatal and child health: Inclusion in the 3MDG fund framework – Myanmar			459,459



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>			
Joint initiative on maternal, neonatal and child health: Inclusion in the 3MDG fund framework – Myanmar			382,989
Joint initiative on maternal, neonatal and child health: Inclusion in the 3MDG fund framework – Myanmar			361,973
Post-Nargis recovery and emergency preparedness plan for health (PONREPP) – net of subsequent refund			138,281
Construction of houses in the eastern region of the Democratic Republic of the Congo			117,656
Joint initiative on maternal, newborn and child health – Myanmar			113,314
Post-Nargis recovery and emergency preparedness plan for health (PONREPP) – net of subsequent refund			90,907
Joint initiative on maternal, newborn and child health – Myanmar			67,700
Support for the sustainable return of 190 vulnerable internally displaced person families			34,101
Sustainable waste management initiative for a healthier tomorrow (SWIFT III) – Serbia			11,444
Community-based artemisinin resistance containment for the mobility-affected community in Myanmar	4,745		
Malaria, tuberculosis, HIV/AIDS prevention, diagnosis and treatment or care and support for migrants – for refund			(27)
<b>Total: United Nations Office for Project Services – Earmarked</b>	<b>70,251</b>		<b>3,002,231</b>
<b>UNITED NATIONS OFFICE ON DRUGS AND CRIME</b>			
Capacity-building on community stabilization for Afghan victims of injustice via infrastructure programmes			243,382
Comprehensive programme to counter and reduce trafficking in persons along the Bolivian–Argentine border			53,250
Multi-stakeholder cooperation to fight trafficking in countries of origin and destination – Austria – for refund			(23,523)
<b>Total: United Nations Office on Drugs and Crime – Earmarked</b>			<b>273,109</b>
<b>UNITED NATIONS PEACE FUND FOR NEPAL</b>			
Technical assistance for implementing psychosocial counselling and support services – Nepal			500,198
Catalytic support on land issues – Nepal			445,167
Fairness and efficiency in reparations – for refund			(9,670)
<b>Total: United Nations Peace Fund for Nepal – Earmarked</b>			<b>935,695</b>
<b>UNITED NATIONS POPULATION FUND</b>			
Prevention of violence against women in Central America			1,775,502
Contributing to improved labour market information through the United Nations joint programme on population – Uganda			163,435
Increasing displaced youths' competitiveness and opportunities – Uganda			70,000
Developing national capacity to counteract domestic violence in Belarus			25,388
Situation report on international migration in Thailand: 2007 update			3,000
Research project on human trafficking in the Congo – for refund			(2,175)
<b>Total: United Nations Population Fund – Earmarked</b>			<b>2,035,150</b>
<b>UNITED NATIONS STABILIZATION MISSION IN HAITI</b>			
Gonaives rock masonry construction – phase III – Haiti			159,617
Building a support structure for women victims of violence in Haiti			156,867
Community stabilization project in Martissant – phase II – Haiti			155,531
Gonaives rock masonry construction – phase III – Haiti			154,472
Community stabilization project in Carrefour-Feuilles – Haiti			124,924
Ravine management in Rezemon, Carrefour-Feuilles, to prevent floods – Haiti			114,583
Ravine management in Madame Etienne, Carrefour-Feuilles, to prevent floods – Haiti			114,394
Ravine management GREFF II-Martissant to prevent floods – Haiti			114,053
Sanitation and rehabilitation of Petite Rivière–Madeleine drainage canal – final phase – Haiti			112,312
Carrefour-Feuilles community stabilization project – phase II – Haiti			111,348
Soil conservation at Maman Zanfam ravine to prevent floods – phase II – Haiti			111,141
Masonry and construction of 900 lm of canal at Asipha, Gonaives – Haiti			110,877
Pavement on Rue Clearvaux – Haiti			108,214

**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>			
Construction of an administrative prison block – phase I – Haiti			105,383
Rehabilitation of canal at Rue Saint Charles – Haiti			104,324
Reconstruction of the school community in Pierre Maurice and Cité Aux Cayes – Haiti			102,382
Pavement on Rue Saint Claire in Wharf Jeremie, Cité Soleil – Haiti			101,905
Sanitation and rehabilitation of the Terre-Mai drainage canal – final phase – Haiti			94,473
Old military airport camp – Return and relocation of internally displaced households – Lot 1 – Haiti			80,000
Old military airport camp – Return and relocation of internally displaced households – Lot 2 – Haiti			80,000
Mitigating the risk of cholera in vulnerable Haitian communities in the eastern upper Artibonite region			80,000
Mitigating the risk of cholera in vulnerable Haitian communities in the western upper Artibonite region			80,000
Riverbank rehabilitation and construction of public areas at Nan Bannann – phase II – Haiti			80,000
Riverbank rehabilitation and construction of public areas at Nan Bannann – phase I – Haiti			79,999
Riverbank rehabilitation and construction of public areas at Nan Bannann – phase III – Haiti			79,999
Bel Air community stabilization project – phase II – Haiti			79,613
Rehabilitation of canal at Impasse Geffrard – Haiti			76,293
Rehabilitation and improvement of urban environments			65,993
Rehabilitation of a bridge over the Petite Rivière–Madeleine drainage canal – Haiti			62,110
Construction of the administrative block of the Cap Haïtien prison – phase II – Haiti			60,694
Rehabilitation of Rue Saint Claire canal with masonry (Warf Jeremie)			51,281
Sanitation and rehabilitation of the Goya drainage canal – phase III – Haiti			46,700
Pavement on Savane Poudrière – Haiti			45,660
Reconstruction of the school community in Pierre Maurice and Cité Aux Cayes – final phase			38,076
Bridge construction at Rue Gaou Guinou for community stabilization – Haiti			21,555
Construction of a project space on the Wharf Jeremie coast – phase II – Haiti			18,928
Construction of a town hall in Côteaux			16,878
Additional works for Justinian university hospital centre for abused woman – Haiti			13,070
Reinforcing the court commissioner office of Cayes to support community stabilization – Haiti			12,987
Community stabilization project in Bel Air – Haiti			12,861
Project to renovate the facades of buildings on street 19 in Cap-Haïtien – for refund			(22,626)
<b>Total: United Nations Stabilization Mission in Haiti – Earmarked</b>			<b>3,316,872</b>
<b>UNITED NATIONS TRUST FUND FOR HUMAN SECURITY</b>			
Protecting and empowering displaced victims of trafficking in Indonesia (EMPOWER)			545,436
Joint programme to improve human security of Ngöbe and Buglé temporary migrants – Costa Rica and Panama			499,594
Human security through inclusive socioeconomic development in upper Egypt			242,141
Increasing human security in Alto Wangki Bocay – Nicaragua			90,667
<b>Total: United Nations Trust Fund for Human Security – Earmarked</b>			<b>1,377,838</b>
<b>URUGUAY ONE UN COHERENCE FUND</b>			
Strengthening the technical and operational capacities of the national emergency system – Uruguay			5,350
<b>Total: Uruguay One UN Coherence Fund – Earmarked</b>			<b>5,350</b>
<b>VIET NAM ONE PLAN FUND II</b>			
Expanding and leveraging community-based reintegration support for human trafficking – Viet Nam			114,965
Assessing the gains from rural–urban migration – Viet Nam			56,000
Building monitoring and evaluation capacity to counter human trafficking – Viet Nam			46,610
<b>Total: Viet Nam One Plan Fund II – Earmarked</b>			<b>217,575</b>
<b>WORLD FOOD PROGRAMME</b>			
Provision of civil engineering management services for the World Food Programme grain warehouse – Afghanistan			132,000
Supplementary food for vulnerable HIV and tuberculosis patients in the migration health programme – Myanmar			28,769
Supplementary food for HIV and tuberculosis patients in the migration health programme – Myanmar			19,902

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>WORLD FOOD PROGRAMME (continued)</b>			
Humanitarian assistance for returned migrants from Botswana and South Africa			12,781
Emergency humanitarian assistance for internally displaced persons – food for assets – Zimbabwe			4,331
Humanitarian assistance for the returned migrants from South Africa via the Beitbridge border post – Zimbabwe			1,967
Humanitarian assistance for returned migrants from Botswana			1,487
<b>Total: World Food Programme – Earmarked</b>			<b>201,236</b>
<b>WORLD HEALTH ORGANIZATION</b>			
Intensification of tuberculosis detection among refugees and host communities and mining communities – Ghana	102,536		211,708
Early and improved tuberculosis case detection through the use of GeneXpert – Nepal	106,040		115,811
Increasing active tuberculosis case detection for returned irregular migrants at the Poipet border – Cambodia	92,200		32,755
Increasing tuberculosis case detection in vulnerable populations in northern Thailand via community mobilization			20,409
Increasing tuberculosis case detection and early treatment in the operational district of Poipet – Cambodia			20,000
Improved tuberculosis case detection via GeneXpert among hard-to-reach populations, including migrants – Nepal – for refund			(2,665)
Community-based tuberculosis control interventions (screening, diagnosis and treatment) – Myanmar – for refund			(155,651)
<b>Total: World Health Organization – Earmarked</b>	<b>300,776</b>		<b>242,366</b>
<b>WORLD INTELLECTUAL PROPERTY ORGANIZATION</b>			
Seconded staff – Geneva			113,716
<b>Total: World Intellectual Property Organization – Earmarked</b>			<b>113,716</b>
<b>Subtotal: UNITED NATIONS ORGANIZATIONS</b>	<b>456,849</b>		<b>92,256,301</b>
<b>PRIVATE SECTOR</b>			
Empresas Públicas de Medellín – Management of the migratory effects of the Ituango hydroelectric project: Improving livelihoods – Colombia			1,492,750
Financial Mechanism Office – Supporting organizations that assist the migrant asylum-seeking population in Greece			1,318,819
Shiang Shang Electronics Manufacturing Company – Emergency shelter, non-food items, camp coordination and camp management support for populations affected by typhoon Haiyan – Philippines	1,224,120		2,000
Holocaust Victim Assets Litigation – Roma holocaust survivors – Humanitarian and social programmes (RHS-HSP) – Switzerland			875,000
University of the Republic of Uruguay – Cooperation agreement with the university of Uruguay			418,803
AmeriCares Foundation – Upper Artibonite cholera response – Haiti			173,613
AMADEUS – Amadeus incentive – global			148,920
Private donor – In-kind contribution	105,668		
AmeriCares Foundation – Life-saving care and referral services for typhoon Haiyan/Yolanda survivors – Philippines			100,165
Prudhomme International Inc. – Integration of skilled and low-skilled migrant workers and their families in Canada			91,783
Läkarmissionen – Capacity-building for medical and psychosocial care of victims of trafficking – Republic of Moldova			82,343
Ana and Viade Divac Foundation – Provision of social housing in a supportive environment in Belgrade – Serbia			82,092
Private donor – Partnership support for trafficked children in Ghana			81,031
Estonian Academy of Security Sciences – Capacity-building for Georgian authorities on combating domestic violence			70,000
Migration Policy Institute – Staff secondment to IOM Bangkok			67,368
Maple Leaf Foods – Selection, preparation and mobilization of migrant workers from El Salvador to Canada			65,047
AmeriCares Foundation – 2013 typhoon Bopha IOM emergency health response – Philippines			60,000
Consorzio Connecting People – Tutti inclusi – Italy			57,773

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>PRIVATE SECTOR (continued)</b>			
Private donor – Emergency return assistance for Ethiopian migrants stranded in Saudi Arabia			53,228
EMJV (ECC-LCC, Metag Joint Venture) – Community outreach and community development programme in Badghis – Afghanistan			50,000
Mahvash and Jahangir Siddiqui Foundation – Shelter support for the flood-affected population of Sindh province – Pakistan			48,981
Fondation d'Harcourt – Recreational and psychosocial counselling centre for conflict-affected families in Baalbeck – Lebanon – net of subsequent refund			42,000
Georgetown University – Enhancing knowledge and policy dialogue on the role of migration in Armenia's economic development			40,000
Consorzio Connecting People – Nautilus: From reception to integration – Italy			37,209
Private donor – Syria crisis – IOM regional response			35,218
Development Bank of Southern Africa – Building and strengthening communities of peace and diversity: Western Cape			32,371
Panasonic Company Ltd – A study on effectiveness and sustainability of solar lanterns – Somalia			31,195
University of Queensland/Netherlands Interdisciplinary Demographic Institute – Central European forum for migration research			26,540
Calouste Gulbenkian Foundation – Fostering health provision for migrants, the Roma and other vulnerable groups			26,444
DREAM Project Foundation – Addressing child trafficking in Ghana at the community level – Ghana			25,000
AmeriCares Foundation – Rehabilitation of primary health-care units in Renk, upper Nile state – South Sudan			25,000
Jongens Van de Wit – Surprising Europe – phase II – Netherlands			22,966
Syracuse University – Student mobility programme for Syracuse university in Ghana (2013)			21,181
Mcrit, S.L. (Spain) – Territorial scenarios and visions for Europe 2050			19,091
Fondazione Xenagos – Anatolè: Psychosocial support for vulnerable asylum-seekers arriving at Bari airport – Italy			18,552
Fondo de Prevención Vial – Civic education and reintegration activities for former combatants (CERA)			17,330
Maple Leaf Foods – Selection, preparation and mobilization of migrant workers from Honduras to Canada			17,095
Private donor – Emergency shelter, non-food items, camp coordination and camp management support for populations affected by typhoon Haiyan – Philippines			15,151
Financial Mechanism Office – Assisted voluntary returns (Greece)			14,365
AmeriCares Foundation – Sri Lanka: 2013 emergency response global repositioning initiative grant			14,270
Tbilisi State University – UNIMIG – Migration and higher education: building skills and capacity – Georgia			12,431
London School of Hygiene and Tropical Medicine – Study on trafficking, exploitation and abuse in the Mekong subregion (STEAM) – Thailand			12,411
Colegio EuroAmericano – Management of funds to transfer qualified human resources and humanitarian mobilization			12,000
Geneva Centre for Security Policy – Asia and Pacific training for policymakers and practitioners on migration and climate change – Switzerland			10,000
AICCRE – Italian networking for voluntary repatriation assistance – phase II			9,893
GRM International Limited – Health assessment programme – Australia (self-payer)			9,783
USAIM Cooperative – Partnership support for trafficked children in Ghana			7,949
Magtel Foundation – Support for assisted voluntary return and reintegration of Peruvian immigrants from Spain			6,631
Foundation for Population, Migration and Environment – Developing global cartography on migration, environment and climate change – Switzerland			5,537
Heinrich Böll Stiftung: European Union – Developing global cartography on migration, environment and climate change – Switzerland			5,000
Georgetown University – Funds received in 2013 – to be allocated			4,999
AICCRE – Migration information and liaison service (MILS)			3,682
Solar Partners Company Ltd – Provision of solar lanterns to reduce risks of sexual and gender-based violence among vulnerable populations, including internally displaced persons – Somalia			3,562
Integrated Fund for Urban Services – Additional support costs for non-EU-funded projects – Philippines			2,917
Pravno-Informacijski Center/ERF – Implementation of legal assistance in procedures of returning foreigners from Slovenia			2,805
Consorzio Connecting People – NEXT project: Support for asylum-seekers – Italy			2,636
INTM – Emergency shelter, non-food items, camp coordination and camp management support for populations affected by typhoon Haiyan – Philippines			2,600

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
<b>PRIVATE SECTOR (continued)</b>			
Frame Film – “We are at home here” – Slovakia			2,043
Orchid Cellmark – Consular support service for New Zealand			1,920
Private donor – Donations for a counter-trafficking programme in the Republic of Moldova			1,697
Private donor – Additional support costs for Somalia			1,500
Private donor – Regions benefiting from returning migrants – Czech Republic			1,491
USAIM Cooperative – Partnership support for trafficked children in Ghana			1,292
Wheaton College HNGR Program – Registration and socioeconomic reintegration of former Kosovo Liberation Army soldiers – UNSC resolution 1244-administered Kosovo			1,000
University of Michigan – Funds received in 2013 – to be allocated			825
Asser Press – Funds received in 2013 – to be allocated			89
MacArthur Foundation – Global perspective on migration and development: GFMD Puerto Vallarta and beyond – for refund			(2,705)
<b>Subtotal: PRIVATE SECTOR</b>	<b>1,329,788</b>		<b>5,944,681</b>
<b>OTHER ORGANIZATIONS</b>			
ACP Observatory on Migration – Intraregional migration data and research management			2,927,814
The Global Fund – Creating alternatives for Latin American sex workers to reduce their vulnerability to HIV			2,192,149
Inter-American Development Bank – Technical assistance for development and implementation of productive tourism infrastructure – Argentina			1,785,488
OXFAM Great Britain/ECHO – From tent to home – Haiti			1,597,787
NATO Trust Fund – Assistance for resettlement of discharged ministry of defence personnel in Bosnia and Herzegovina – net of subsequent refund			1,356,852
The Global Fund – Strengthening STOP TB strategy in 46 high-priority municipalities of Colombia			1,313,929
Community Chest of Korea – Emergency shelter and non-food item assistance for the population affected by typhoon Haiyan – Philippines			1,000,000
Save the Children – Community-based HIV prevention, diagnosis, treatment, care and support – Myanmar			967,217
Save the Children – Community-based tuberculosis awareness, detection, diagnosis and treatment – Myanmar			712,061
Save the Children – Community-based malaria prevention, detection and treatment – Myanmar			592,077
Swedish Red Cross – resettlement cases to Sweden – refugees from the Middle East and Africa (RMEA)			445,281
Community Chest of Korea – Provision of 14 permanent houses for earthquake victims in Port-au-Prince – Haiti			430,000
World Bank – Protection of lands and property of the displaced population – phase III (PLPD 3 – WB) – Colombia			408,377
Geneva Centre for the Democratic Control of Armed Forces – Building the capacities and strengthening cooperation between law enforcement officials – Montenegro			385,885
World Bank – Citizen Damage Compensation Programme: Capacity development of grievance redressal system: Technical support and training of personnel – Pakistan			373,422
Norwegian Refugee Council/ECHO – Protection and improvement of living conditions of vulnerable displaced persons, returnees and migrants in Yemen			344,474
CARICOM support for sanitation and hygiene – Addressing cholera prevention in vulnerable communities through improved sanitation infrastructure and hygiene promotion			324,863
Croix-Rouge Genevoise – Assisted voluntary return and reintegration			238,810
International Centre for Migration Policy Development – Strengthening African and Middle Eastern diaspora policy through south-south exchange (AMEDIP) – Italy			226,595
International Federation of Red Cross and Red Crescent Societies – Strengthening reintegration and rehabilitation of human trafficking victims in Belarus, the Republic of Moldova and Ukraine			211,561
Danish Refugee Council/DEVCO – Mixed migration in the Horn of Africa and Yemen based on human rights principles			205,984
International Trust Fund (ITF) – Socioeconomic reintegration programme for mine victims in south Caucasus – phase III – Armenia			189,484
American Red Cross – Overcoming land tenure and barriers to reconstruction and return – Haiti			188,963
ANESVAD Foundation – Addressing health issues of victims of human trafficking and abuse in Bangladesh			181,896
Maatwerk bij Terugkeer [Mediation Agency for Return] – Futurama project: Voluntary return and reintegration of former unaccompanied minors in the Netherlands			172,028

**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>			
International Institute for Democracy and Electoral Assistance – Enhanced electoral democracy support – Belgium			171,153
TEBA Development – Building capacity to implement and monitor responses to HIV/AIDS in mineworker-sending communities – Mozambique			149,859
Save the Children – Scaling up of tuberculosis control in Thai–Myanmar border communities			141,762
Population Services International – USAID dialogue on HIV and tuberculosis project among migrants in Tajikistan, Kyrgyzstan and Kazakhstan			139,046
British Council Ghana – Scholarship holders in the United Kingdom and France: Support for the British Council			135,500
Center for International Migration and Integration – Migration management capacity-building in Israel			131,822
International Centre for Migration Policy Development – Survey on migration policies in West Africa – Burkina Faso			96,086
American Bar Association – Repatriation and reintegration support for vulnerable labour migrants in Jordan			71,999
ADBI – Promoting gender equality and empowerment of women – Viet Nam			64,513
CANADEM – Logistical support for the Canadian election observers in the EU election observation mission to Pakistan for the 2013 general elections – Belgium			45,681
NATO – Sarajevo – Additional office support costs – Bosnia and Herzegovina			41,713
World Bank – South Sudan disarmament, demobilization and reintegration pilot project			41,438
Conzorsio Connecting People – Tutti inclusi – Italy			40,868
Geneva Centre for the Democratic Control of Armed Forces – Community women’s participation in the decentralized security structures – Sierra Leone			40,000
Inter-American Development Bank – Implementing the free movement of skills: Collection of migration-related data in the Caribbean			38,000
Azerbaijan Lawyers Confederation – Empowering women victims of domestic violence through improved socioeconomic capacity – Azerbaijan			34,767
Geneva Centre for the Democratic Control of Armed Forces – Gender and security sector reform to promote women’s participation in the decentralized security structures – Sierra Leone			34,600
International Eurasia Press Fund – Strengthening capacity of local civil society organizations and community-based organizations to become engaged in reintegration of internally displaced persons – Azerbaijan			29,678
Council of the Baltic Sea States – ADSTRINGO: Addressing trafficking in human beings for labour exploitation – Poland and Russian Federation			28,963
Danish Refugee Council/DEVCO – Contribution to the development of an effective response to mixed migration in the Horn of Africa and Yemen			21,231
NIDI – Demographic and migratory flows affecting European regions and cities (DEMIFER)			20,883
Communication Centre Multilingue – INTERPRETO – Italy			20,863
Asian Development Bank – Assessing gender dimensions and impacts of regional cooperation and integration in South Asia			20,550
Brazil–Guyana Development Institute – Migrant resource centre for Brazilian migrants – Guyana			15,658
Save the Children UK – Study of HIV vulnerability among refugees and internally displaced persons in urban settings – Kenya			13,029
Save the Children UK – Intersectoral approach to health needs assessments using the IOM displacement matrix – Philippines			12,503
Red Cross – Association Cantonale Berne – Reimbursable movements to/from Switzerland			11,540
Association for Moldovan Children and Families – Support for vulnerable children and families in the Republic of Moldova (ISVC)			11,038
Migrant Helpline Ltd – Fostering and improving integration of trafficked persons (FIIT) – France			10,430
North Star Alliance – Baseline survey on truckers’ responses – Kenya			10,000
Slovo 21 (NGO Word 21)/European Commission – Next-door family: EU-inclusive neighbourhoods – Slovakia			7,467
Caritas Fribourg – Reimbursable movements to/from Switzerland			3,996
Caritas Genève – Reimbursable movements to/from Switzerland			3,499
Irish Red Cross – Movements from Africa to Denmark (MFAD) – net of subsequent refund			3,139
Caritas Canton of Lucerne – Reimbursable movements to/from Switzerland			2,725
Private donor – Regions benefiting from returning migrants – Czech Republic			2,605
Azerbaijan Red Crescent Society – Pilot capacity-building training on mental health and psychosocial support in Azerbaijan			2,595
Asociatia Serviciul Apel – Strengthening voluntary return and reintegration programmes in Romania			2,568
Hospice Générale – Reimbursable movements to/from Switzerland			2,244

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>			
OSCE – Harmonized data collection as a sound basis for policymaking – Russian Federation			1,954
Asylbrücke Zug – Reimbursable movements to/from Switzerland			1,829
Red Cross Sion (Croix-Rouge Suisse) – Reimbursable movements to/from Switzerland			1,772
Soroptimist International – Prevention of trafficking in women in the Republic of Moldova – net of subsequent refund			1,581
Soccorso Operaio Svizzero (SOS) – Reimbursable movements to/from Switzerland			1,514
Centre Social Protestant – Reimbursable movements to/from Switzerland			1,299
Funds received in 2013 – to be allocated			1,298
Asociatia Filantropia Ortodoxa – Assistance for third-country nationals in Romania			1,290
Asociatia Serviciul Apel – Assistance for third-country nationals in Romania			1,223
Funds received in 2013 – to be allocated			717
Center for International Migration and Integration – Assisted voluntary return and reintegration of vulnerable migrants in Israel – net of subsequent refund			(9,430)
Tømrer og Byggfagforeningen – Empowering Polish construction workers (EPOC) – for refund			(9,676)
International Trust Fund (ITF) – socioeconomic reintegration programme for mine victims in Georgia – for refund			(40,538)
International Trust Fund (ITF) – Socioeconomic reintegration programme for mine victims in Armenia – for refund			(50,223)
Market assistance programme proceeds from sale of Sorghum – Kenya			(1,208,054)
<b>Subtotal: OTHER ORGANIZATIONS</b>			<b>19,145,564</b>
Promissory note repayments			43,606,076
Net interest and other income		3,857,190	
Refugees, migrants, sponsors and others			69,422,498
Year-end net accrual adjustments			(74,698,353)
<b>TOTAL: CONTRIBUTIONS</b>	<b>7,913,857</b>	<b>7,461,677</b>	<b>1,171,119,534</b>
<b>TOTAL: REVENUE – CONTRIBUTIONS AND OTHER</b>			<b>1,186,495,068</b>

**GOVERNMENT OF GUATEMALA – GUATEMALA FIDUCIARY FUND**  
Statement of resources and expenditure for the year ended 31 December 2013

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

	USD	
	2013	2012
<b>RESOURCES</b>		
<b>FONAPAZ</b>		
Administrative – FUNCIONAMIENTO	870	296 545
Technical Programmes Executive Branch I – PTV	11	3 586
Border Development Programme Guatemala/Mexico – PRODESFRO	(42)	46 422
	<b>839</b>	<b>346 553</b>
<b>SCEP</b>		
Urban and Rural Community Support Programme – SCEP	29	53 210
	29	53 210
Foreign exchange revaluation of balance carried forward	143 116	(263 698)
<b>TOTAL RESOURCES</b>	<b>143 984</b>	<b>136 065</b>
<b>EXPENDITURE</b>		
<b>FONAPAZ</b>		
Border Development Programme Guatemala/Mexico – PRODESFRO		(11 621)
Supervision – SUPERVISION	0	(11 621)
<b>SCEP</b>		
Urban and Rural Community Support Programme – SCEP	29	45 149
<b>TOTAL EXPENDITURE</b>	<b>29</b>	<b>33 528</b>
<b>Excess of expenditure for the year</b>	<b>143 955</b>	<b>102 537</b>
<b>Resources brought forward at the beginning of the year</b>		
FONAPAZ	14 491 797	14 397 321
SCEP	(413 260)	(421 321)
	<b>14 078 539</b>	<b>13 976 000</b>
<b>Resources carried forward at the end of the year</b>		
FONAPAZ	14 635 742	14 491 797
SCEP	( 413 260)	(413 260)
	<b>14 222 494</b>	<b>14 078 537</b>



**GOVERNMENT OF GUATEMALA – GUATEMALA FIDUCIARY FUND (continued)**  
Statement of assets and liabilities at 31 December 2013

	USD	
	2013	2012
<b>ASSETS</b>		
Bank and cash	31 506	30 327
Accounts receivable	18 351 715	18 166 242
<b>TOTAL ASSETS</b>	<b>18 383 221</b>	<b>18 196 569</b>
<b>LIABILITIES AND FUNDS</b>		
Accounts payable	4 160 727	4 118 034
Resources carried forward at the end of the year	14 222 484	14 078 535
<b>TOTAL LIABILITIES AND FUNDS</b>	<b>18 383 221</b>	<b>18 196 569</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. Consequently, on an interim basis, expenditures could exceed recorded income for a given project category.

The Fiduciary Fund's resources and expenditure are presented by project category. The underlying transactions and accounts of record for the Fiduciary Fund are in Guatemalan quetzales. The summary financial statement is included in US dollars, converted at 7.87 at 31 December 2013 (7.95 at 31 December 2012).