



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

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COUNCIL

106th Session

FINANCIAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2014

This document is submitted to the Standing Committee on Programmes and Finance at its Sixteenth Session, July 2015.

TABLE OF CONTENTS

	Page
REPORT OF MANAGEMENT	2
OPINION OF THE EXTERNAL AUDITOR	3
FINANCIAL HIGHLIGHTS	6
ORGANIZATIONAL BACKGROUND	10
STATEMENT OF FINANCIAL POSITION	15
STATEMENT OF FINANCIAL PERFORMANCE	16
STATEMENT OF CHANGES IN EQUITY	17
STATEMENT OF CASH FLOWS	18
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS (OPERATIONAL PROGRAMMES)..	19
STATEMENT OF FINANCIAL PERFORMANCE AND BUDGET COMPARISON (ADMINISTRATIVE PROGRAMME – in Swiss francs)	20
NOTES TO THE FINANCIAL STATEMENTS	21
 APPENDICES	
Appendix 1 Assessed contributions (administrative programme)	48
Appendix 2 Outstanding assessed contributions (administrative programme)	52
Appendix 3 Statement of financial performance by service	54
Appendix 4 Sources and application of Operational Support Income	55
I. General	55
II. Staff security mechanism	56
III. IOM Development Fund	57
Appendix 5 Expenditure by location	58
Appendix 6 Refugee Loan Fund	62
Appendix 7 List of voluntary contributions by donor (operational programmes)	64
Appendix 8 List of voluntary contributions by donor and programme/project (operational programmes)	66
Appendix 9 Government of Guatemala – Guatemala Fiduciary Fund	104

REPORT OF MANAGEMENT



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

18 March 2015

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 2014. 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
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OPINION OF THE EXTERNAL AUDITOR



Shashi Kant Sharma

भारत के नियंत्रक - महालेखापरीक्षक
COMPTROLLER & AUDITOR GENERAL OF INDIA

No. 513 - 122-IR/2014
1 June, 2015

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 2014

Sir,

I have the honour to transmit the financial statements of the International Organization for Migration for the year ended 31 December 2014. I have audited these statements and have expressed my opinion thereon.

Please accept the assurances of my highest consideration.

Yours sincerely,


(Shashi Kant Sharma)

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

OPINION OF THE EXTERNAL AUDITOR (continued)**INDEPENDENT AUDITOR'S REPORT**

**To THE 106TH 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 2014, the statement of financial performance for the year ended 2014, 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 2014, and other explanatory notes.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

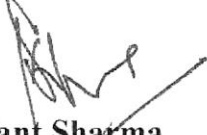
OPINION OF THE EXTERNAL AUDITOR (continued)**Opinion**

In our opinion, these financial statements present fairly, in all material respects, the financial position of the International Organization for Migration as at 31 December 2014, and its financial performance and of its cash flows for the year ended 31 December 2014 in accordance with IPSAS.

Report on Other Legal and Regulatory Requirements

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

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



Shashi Kant Sharma
Comptroller and Auditor General of India
External Auditor
New Delhi, India
1 June, 2015

FINANCIAL HIGHLIGHTS

OVERVIEW

1. Combined total expenditure for the administrative and operational programmes reached USD 1.465 billion in 2014, representing an increase of USD 0.231 billion (or 18.71%) compared with the restated 2013 result of USD 1.234 billion.

Expenditure	USD million		Difference	
	2014	2013 Restated	%	USD million
Administrative programme	44.0	41.8	0.18%	2.2
Operational programmes	1 420.9	1 192.2	18.53%	228.7
Total expenditure for the year (excluding exchange rate differences)	1 464.9	1 234.0	18.71%	230.9

2. The most notable increases in the operational programmes were due to humanitarian assistance provided to internally displaced populations across most regions. These increases occurred in the Middle East due to the ongoing crises in both the Syrian Arab Republic and Iraq; in Africa, due to the conflicts in the Central African Republic and South Sudan, and the Ebola crisis; and in Asia and Oceania, in the aftermath of Typhoon Haiyan in the Philippines (USD 116.6 million). Resettlement assistance increased across the Middle East, Africa and Europe (USD 23.5 million), while Latin America and the Caribbean experienced increases due to large infrastructure, community and development programmes in Peru for which IOM provides technical and administrative assistance (USD 93.4 million). Increases were experienced in Colombia for both health promotion and assistance for migrants (USD 23.6 million) and reparation programmes, notably for institutional strengthening (USD 28.6 million). Technical capacity-building activities increased in Europe (USD 12.8 million), most notably in Ukraine. The increases were slightly offset by decreases across all programme areas under Movement, Emergency and Post-crisis Migration Management in Latin America and the Caribbean (USD 37.2 million), a decrease in technical capacity-building activities in Peru (USD 24.6 million) and a decrease in former combatant programmes across most regions (USD 12.2 million).

3. Two new Member States joined IOM in 2014, bringing the total membership to 157 (up from 155 in 2013). The number of financially active projects decreased to 2,400 during the course of the year (2013: 2,600). At 31 December 2014, 1,990 projects remained active (2013: 1,440). Some 9,060 staff and long-term consultants were employed, primarily in 404 Field locations throughout the world (2013: approximately 8,460 staff in 486 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 2014.

ADMINISTRATIVE PROGRAMME

5. The administrative programme remains a very small part of total expenditure, accounting for only 3 per cent of consolidated expenditure in 2014.

6. At 31 December 2014, total outstanding assessed contributions amounted to CHF 5,547,047 (2013: CHF 7,536,952), a decrease of CHF 1,989,905. Eight Member States have concluded payment plans, accounting for CHF 718,059 of the total amount outstanding (see Appendix 2 for the list of outstanding assessed contributions at 31 December 2014).

7. Outstanding assessed contributions being less than the previous year, and following the write-back in the amount of CHF 3,950,185 pertaining to one Member State, the provision for doubtful receivables was decreased in 2014 by CHF 4,067,998 (2013: decrease of CHF 71,074). The total outstanding assessed contributions requiring a provision decreased to CHF 1,971,313 (2013: CHF 6,039,311).

8. Assessed contributions for the 2014 administrative programme totalled CHF 41,007,909 (2013: CHF 39,404,908). Programme expenditures during the course of the year of CHF 41,095,390 resulted in an over-expenditure of CHF 87,481. After factoring in the above-mentioned decrease in the provision for doubtful receivables of CHF 117,813, the administrative programme ended with a surplus of CHF 30,332 (equivalent to USD 30,731).

FINANCIAL HIGHLIGHTS (continued)**OPERATIONAL PROGRAMMES**

9. The Summary update on the Programme and Budget for 2014 (C/105/15) estimated expenditure of approximately USD 1.330 billion, based on the information available at that time.

10. Total expenditure increased by USD 228.7 million from USD 1,192.2 million in 2013 to USD 1,420.9 million in 2014, an 18.53 per cent increase overall. In the tables below, increased Movement, Emergency and Post-crisis Migration Management programmes in the Middle East and Africa were slightly offset by reduced activities in Latin America and the Caribbean. Latin America and the Caribbean also experienced decreases in Regulating Migration, being offset by increases in Migration and Development, and Migration Health. North America experienced decreases across most service classifications. Europe experienced increases across most service classifications, notably Regulating Migration, offset by a modest decrease in Migration Policy and Research.

11. The Field locations with the highest levels of expenditure were (in descending order): Colombia, Peru, South Sudan, Iraq, Philippines, Jordan, Afghanistan 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		
	2014	2013 Restated	Increase/ (decrease)
Movement, Emergency and Post-crisis Migration Management	778.7	665.9	112.8
Migration Health*	131.8	96.5	35.3
Migration and Development	126.1	40.2	85.9
Regulating Migration	284.1	291.4	(7.2)
Facilitating Migration	58.4	56.2	2.2
Migration Policy and Research	4.4	6.4	(2.0)
Reparation Programmes	33.2	19.3	13.9
General Programme Support	4.2	16.3	(12.1)
Total	1 420.9	1 192.2	228.7

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

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

Operational programmes expenditure by region	USD million		
	2014	2013 Restated	Increase/ (decrease)
Asia and Oceania	279.8	272.9	6.9
Africa	308.0	248.3	59.7
Europe	193.0	174.9	18.1
Latin America and the Caribbean	342.4	280.7	61.7
Middle East	198.6	119.1	79.5
North America	27.3	31.9	(4.6)
Global support/Services	71.8	64.4	7.4
Total	1 420.9	1 192.2	228.7

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 increased by USD 112.8 million. This increase was primarily due to the scaling up of humanitarian assistance provided in response to the Syria and Iraq crises in the Middle East, to the conflicts in South Sudan and the Central African Republic in Africa, and to Typhoon Haiyan in the Philippines in Asia and Oceania. In addition to increases experienced in humanitarian assistance provided to internally displaced populations in Ethiopia, Haiti, Iraq, Pakistan and Yemen, community stabilization initiatives increased in Afghanistan, Colombia, Haiti, Iraq, Pakistan, Somalia, South Sudan and Yemen. Resettlement assistance activities, particularly from the Middle East, Africa, and South-West and South-East Asia, increased as well. The overall increase was slightly offset by decreases in humanitarian assistance

FINANCIAL HIGHLIGHTS (continued)

provided to internally displaced populations across Latin America and the Caribbean and decreases across all regions except Africa in reintegration activities under former combatant programmes. The United States Refugee Programme increased overall, particularly from Africa and the Middle East, although Asia and Oceania decreased. Election support activities increased during the year, most notably in Pakistan and UNSC 1244-administered Kosovo.

- The increase in Migration Health of USD 35.3 million occurred due to increased health promotion and assistance activities provided for migrants, largely in Colombia, which were slightly offset by a reduction in such activities across all other regions except Europe. 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 across all regions, particularly in Myanmar.
 - Migration and Development increased by USD 85.9 million, with the most notable increase occurring in Peru with large infrastructure programmes for which IOM provides technical and administrative assistance. This increase was slightly offset due to the scaling back of similar programmes in Argentina.
 - Regulating Migration decreased by USD 7.2 million, primarily due to a decrease in technical capacity-building activities in Peru. Counter-trafficking activities remained steady overall with increases in the Middle East and Latin America and the Caribbean, which were slightly offset by decreases in Europe and Asia and Oceania. Increases in return assistance to migrants and governments, particularly with respect to voluntary return and reintegration assistance in Asia and Oceania, were partially offset by decreases across all other regions, except in Latin America and the Caribbean.
 - Facilitating Migration increased by USD 2.2 million, primarily due to the global Canadian visa application programme and increased migrant training and integration activities in Latin America and the Caribbean, which were mainly offset by decreases in labour migration and migrant training and integration activities in Asia and Oceania.
 - Migration Policy and Research decreased by USD 2.0 million, owing primarily to reduced migration research and publications projects in Europe, which were partially offset by increases in these same activities in Latin America and the Caribbean and the Middle East.
 - Reparation Programmes increased by USD 13.9 million, primarily in Latin America and the Caribbean to support the Government of Colombia in its institutional strengthening efforts to provide comprehensive assistance to victims of conflict, and in Europe to improve the living conditions of Roma Holocaust survivors.
15. The operational programmes ended in 2014, on a modified accruals (budgetary basis), as follows:
- (a) A carry-forward relating to the staff security mechanism of USD 2,831,348 (2013: USD 2,808,905). The mechanism carry-forward increased by USD 22,443.
 - (b) An increase to the Operational Support Income reserve of USD 8,795,643 (USD 2013: decrease of USD 303,799), bringing the total of the reserve to USD 22,305,616.
16. Operational Support Income is composed of project-related overhead and miscellaneous income (unearmarked contributions from governments and net interest and other income). It is used to cover core structures 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 58.7 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 56.6 million (2013: USD 47.3 million), while staff security-related overhead amounted to USD 10.8 million (2013: USD 9.9 million), bringing the total Operational Support Income during 2014 to USD 67.4 million (2013: USD 57.2 million). The actual Operational Support Income of USD 67.4 million exceeded the budgeted total of USD 58.7 million by USD 8.7 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 2014. 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 8.7 million has been applied as outlined below.

- USD 1.0 million – This was required to be applied to the staff security mechanism. See Appendix 4(II) – Staff security mechanism.
- USD 0.1 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 2015.
- (USD 1.2 million) – This represents USD 1.3 million applied towards unforeseen project shortfalls, offset by USD 2.5 million of net savings on the budget line for unbudgeted support services.
- USD 8.8 million – As per the Council resolution, the remaining amount of USD 8.8 million has been added to the Operational Support Income reserve.

Operational Support Income application of excess	Reference	USD million	
Operational Support Income reserve	Appendix 4(I)		8.8
Staff security mechanism	Appendix 4(II)		1.0
IOM Development Fund	Appendix 4(III)		0.1
Total unforeseen project shortfalls	Note 30	1.3	
Savings on unbudgeted support services, net of unused drawdown of USD 2.2 million from the Operational Support Income reserve	Appendix 4 (I)	(2.5)	(1.2)
Total application of excess			8.7

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 157 Member States (2013: 155).

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

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 focusing on migration management. It will continue to address the migratory phenomenon from an integral and holistic perspective, including links to development, in order to maximize its benefits and minimize its negative effects. To achieve that goal, IOM will focus on the following activities, acting at the request of or in agreement with Member States:

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

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

ORGANIZATIONAL BACKGROUND (continued)

STRUCTURE

Headquarters

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 2014, as follows:

- Regional Offices
- Special Liaison Offices
- Country Offices

32. In 2014, nine Regional Offices oversaw, planned, coordinated and supported IOM activities within their regions. The Regional Offices are responsible for project review and endorsement and provide technical support to Country Offices, particularly in the area of project development.

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

Administrative Centres

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 2014, there were seven service categories, unchanged from previous years: Movement, Emergency and Post-crisis Migration Management; Migration Health; Migration and Development; Regulating Migration; Facilitating Migration; Migration Policy and Research; and Reparation Programmes. These are complemented by the General Programme Support/Services category. All IOM projects are categorized into one of these areas of activity.

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 2014
Statement I (in US dollars)

	Notes	USD	
		2014	2013 Restated
ASSETS			
Current assets			
Cash and cash equivalents	4	474 243 414	456 116 171
Short-term investments	5	147 089 876	100 309 186
Receivables – non-exchange transactions:			
– voluntary contributions	6	119 704 107	147 533 834
– assessed contributions	6	5 014 394	7 703 507
Receivables – other	6	177 563 564	70 449 045
Other current assets	7	908 609	153 355
Total current assets		924 523 964	782 265 098
Non-current assets			
Receivables – voluntary contributions	6	9 009 987	5 643 129
– assessed contributions	6	605 714	793 620
Property, plant and equipment	8	54 563 162	47 808 343
Intangible assets	9	188 782	146 754
Other non-current assets	7	1 110 688	1 777 900
Total non-current assets		65 478 333	56 169 746
Less provision for doubtful debts	6 Appendix 2	(1 997 278)	(7 216 718)
TOTAL ASSETS		988 005 019	831 218 126
LIABILITIES			
Current liabilities			
Deferred revenue – voluntary contributions	10	674 069 582	533 596 762
– assessed contributions	10	48 495	994 890
– other	10	15 555 360	10 536 539
Payables relating to staff benefits	11	9 141 964	9 509 419
Payables to Savings Scheme	12	1 731 087	3 285 501
Payables to suppliers	13	82 974 196	45 182 544
Borrowings – building loan	14	373 455	415 558
Other current liabilities	13	22 446 203	13 440 456
Total current liabilities		806 340 342	616 961 669
Non-current liabilities			
Payables relating to staff benefits	11	74 321 344	71 579 687
Borrowings – building loan	14	6 722 217	7 895 635
Refugee Loan Fund – US equity	Appendix 6	12 648 411	24 846 573
Sasakawa Endowment Fund	15	2 000 000	2 000 000
Other non-current liabilities	13	1 380 251	1 574 443
Total non-current liabilities		97 072 223	107 896 338
TOTAL LIABILITIES		903 412 565	724 858 007
NET ASSETS/EQUITY			
Accumulated surpluses/(Deficits)	16	36 015 053	19 486 410
Accumulated surpluses/(Deficits) – exchange transactions	16	20 511 381	14 488 858
Currency translations (gains/(losses))	17	(50 663 691)	2 872 024
Subtotal: Accumulated surplus		5 862 743	36 847 292
Terminations reserve	18	46 795 182	36 615 818
Rapid Response Transportation Fund	19	806 924	805 977
Contingency reserve	20	1 000 000	1 000 000
Emergency Preparedness Account	21	129 594	71 997
Loans – Member States	22	1 680 400	1 680 400
Refugee Loan Fund – IOM equity	Appendix 6	311 553	311 553
Migration Emergency Funding Mechanism	23	4 769 665	5 790 689
Subtotal: Accumulated reserves		55 493 318	46 276 434
Asset revaluation reserve	8	23 236 393	23 236 393
Revaluation surplus		23 236 393	23 236 393
TOTAL NET ASSETS/EQUITY		84 592 454	106 360 119
TOTAL LIABILITIES and NET ASSETS/EQUITY		988 005 019	831 218 126

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

STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 31 DECEMBER 2014
Statement II (in US dollars)

	2014			2013 restated		
	TOTAL	ADMINISTRATIVE	OPERATIONAL	TOTAL	ADMINISTRATIVE	OPERATIONAL
REVENUE						
Earmarked contributions						
Voluntary contributions – earmarked	1 340 257 572	1 340 257 572	1 340 257 572	1 116 185 035	43 254 527	1 116 185 035
Assessed contributions	46 232 121	46 232 121		43 254 527		
Receipts from refugees, migrants, sponsors, other	90 859 538	90 859 538	90 859 538	69 422 498		69 422 498
In-kind contributions	1 543 270	1 543 270	1 543 270	7 913 857	(381 119)	7 913 857
Administrative programme balance from previous year						
Subtotal: Earmarked	1 478 892 501	1 478 892 501	1 432 660 380	1 236 394 798	42 873 408	1 193 521 390
Unearmarked contributions						
Interest and other unearmarked revenue (net)	4 527 511	4 527 511	4 527 511	3 857 190		3 857 190
Voluntary contributions – unearmarked	3 642 761	3 642 761	3 642 761	3 604 487		3 604 487
Subtotal: Unearmarked	8 170 272	8 170 272	8 170 272	7 461 677		7 461 677
TOTAL REVENUE	1 487 062 773	46 232 121	1 440 830 652	1 243 856 475	42 873 408	1 200 983 067
EXPENSES						
Transportation assistance	240 520 562		240 520 562	213 746 048		213 746 048
Medical assistance	27 986 023		27 986 023	21 812 636		21 812 636
Direct assistance to beneficiaries	187 100 778		187 100 778	136 341 869		136 341 869
Implementing partner transfers	79 350 064		79 350 064	72 405 893		72 405 893
Contractual services (including on behalf of beneficiaries)	393 756 666	2 293 827	391 462 839	305 999 361	1 669 062	304 330 299
Staff salaries and benefits	349 804 099	36 745 996	313 058 103	322 173 046	34 377 316	287 795 730
Travel and subsistence	34 410 809	1 607 507	32 803 302	27 449 248	1 638 228	25 811 020
Supplies and consumables	137 762 068	3 183 705	134 578 363	122 284 243	3 813 196	118 471 047
Depreciation and amortization	11 113 146	164 793	10 948 353	10 140 309	211 345	9 928 964
Impairments				43 612		43 612
Doubtful receivables	(121 582)	(121 582)		(78 362)		
Other expenses	3 224 201	172 476	3 051 725	1 634 405	160 060	1 474 345
TOTAL EXPENSES	1 464 906 834	44 046 722	1 420 860 112	1 233 952 308	41 790 845	1 192 161 463
SURPLUS/(DEFICIT) FOR THE PERIOD						
Before exchange rate differences						
Administrative programme revaluation adjustment	22 155 939	2 185 399	19 970 540	9 904 167	1 082 563	8 821 604
Exchange gains/(losses)	(1 597 110)	(1 597 110)		(758 114)		
	(53 107 132)		(53 107 132)	(15 442 726)		(15 442 726)
SURPLUS/(DEFICIT) FOR THE PERIOD	(32 548 303)	588 289	(33 136 592)	(6 296 673)	324 449	(6 621 122)
After exchange rate differences						
Comprising the following balances:						
Administrative programme	588 289	588 289		324 449		
Operational Support Income reserve	8 357 999	8 357 999	8 357 999	(1 029 273)		(1 029 273)
Staff security	129 962	129 962	129 962	3 364 014		3 364 014
Transfer to accumulated surpluses/(deficits)	7 507 508	7 507 508	7 507 508	(3 716 591)		(3 716 591)
Transfer to accumulated surpluses/(deficits) – exchange transactions	6 022 522	6 022 522	6 022 522	14 488 858		14 488 858
Transfer to currency translations gains/(losses)	(53 535 716)	(53 535 716)	(53 535 716)	(18 587 234)		(18 587 234)
Transfer to terminations reserve	(1 618 867)	(1 618 867)	(1 618 867)	(1 140 896)		(1 140 896)
SURPLUS/(DEFICIT) FOR THE PERIOD	(32 548 303)	588 289	(33 136 592)	(6 296 673)	324 449	(6 621 122)

STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 31 DECEMBER 2014
Statement III (in US dollars)

	USD			
	Accumulated fund balance (Note 16)	Revaluation surplus (Note 8)	Reserves (Notes 18–23)	TOTAL
Net assets/Equity at 31 December 2013	23 887 900	23 236 393	46 276 434	93 400 727
Adjustments to opening balance (Note 3)				
Changes in accounting policy	14 257 431			14 257 431
Prior period adjustment	(1 298 039)			(1 298 039)
Subtotal: Adjustments to opening balance 2014	12 959 392			12 959 392
Opening balance at 1 January 2014	36 847 292	23 236 393	46 276 434	106 360 119
Net result for current period	(33 119 294)		(1 618 867)	(34 738 161)
Administrative programme revaluation adjustment	1 597 110			1 597 110
Increase/(Decrease) in administrative surplus	(55 090)			(55 090)
Financial instruments – derivatives	592 725			592 725
Terminations reserve			11 798 230	11 798 230
Rapid Response Transportation Fund			947	947
Emergency Preparedness Account			57 597	57 597
Migration Emergency Funding Mechanism			(1 021 024)	(1 021 024)
Subtotal: Movements during 2014	(30 984 549)		9 216 884	(21 767 665)
Closing balance at 31 December 2014	5 862 743	23 236 393	55 493 318	84 592 454

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

STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 31 DECEMBER 2014
Statement IV (in US dollars)

	Notes	USD	
		2014	2013 Restated
CASH FLOWS FROM OPERATING ACTIVITIES			
Surplus (deficit) for the period		(32 548 303)	(6 296 673)
Non-cash movements			
Effect of exchange rate change on foreign currency balance		(8 367 219)	1 150 731
Administrative programme revaluation adjustment		1 597 110	758 114
Financial instruments – derivatives		(595 818)	403 618
Depreciation and amortization	8, 9	11 113 146	10 140 309
Impairments			43 612
(Gains)/Losses on sale of property, plant and equipment		(20 368)	42 835
Provision for doubtful debts	Appendix 2	(121 582)	(78 362)
(Increase)/Decrease in short-term investments	5	(47 101 688)	(100 309 186)
(Increase)/Decrease in receivables – non-exchange transactions – voluntary contributions	6	22 205 514	(19 709 999)
(Increase)/Decrease in receivables – non-exchange transactions – assessed contributions	6	(1 969 036)	2 071 521
(Increase)/Decrease in receivables – others	6	(112 062 570)	(25 928 039)
(Increase)/Decrease in other current assets	7	(666 785)	(52 717)
(Increase)/Decrease in other non-current assets	7	501 272	(347 849)
Increase/(Decrease) in payables relating to staff benefits	11	2 374 202	(2 067 355)
Increase/(Decrease) in deferred revenue – voluntary contributions	10	140 472 820	62 962 069
Increase/(Decrease) in deferred revenue – assessed contributions	10	(898 543)	520 005
Increase/(Decrease) in deferred revenue – others	10	5 121 371	(12 532 398)
Increase/(Decrease) in payables to suppliers	13	39 238 782	834 074
Increase/(Decrease) in other current liabilities	13	9 509 979	7 181 698
Increase/(Decrease) in other non-current liabilities	13	(194 192)	(165 833)
Increase/(Decrease) in administrative surplus	16	(55 090)	(155 577)
Resources carried forward			(5 612 297)
NET CASH FLOWS FROM OPERATING ACTIVITIES		27 533 002	(87 147 699)
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchases of property, plant and equipment	8	(18 178 211)	(7 092 503)
Sale and transfer of property, plant and equipment	8	358 416	493 187
Purchases of intangible assets	9	(69 829)	(1 446 998)
Transfer of intangible assets		(0)	1 324 204
Transfers from/(Transfers to) Savings Scheme	12	(1 081 402)	(1 802 534)
NET CASH FLOWS FROM INVESTING ACTIVITIES		(18 971 026)	(8 524 644)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/(Decrease) in borrowings	14	(1 215 521)	(185 654)
Contributions from/(Repayments to) Refugee Loan Fund – US equity	Appendix 6	(12 198 162)	15 181 047
Contributions/Repayments to/(Transfers from) Rapid Response Transportation Fund	19	947	259 330
Repayments to/(Transfer from) Emergency Preparedness Account	21	57 597	(66 812)
Contributions/Repayments to/(Transfers from) Migration Emergency Funding Mechanism	23	(1 021 024)	2 817 547
Increase/(Decrease) in the terminations reserve	18	11 798 231	14 392 411
NET CASH FLOWS FROM FINANCING ACTIVITIES		(2 577 932)	32 397 869
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		5 984 044	(63 274 474)
CASH AND CASH EQUIVALENTS: BEGINNING OF PERIOD			
Effect of exchange rate change on foreign currency balance – gain/(loss)		456 116 171	521 692 006
CASH AND CASH EQUIVALENTS: END OF PERIOD	4	474 243 414	456 116 171

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 2014 (OPERATIONAL PROGRAMMES)
Statement V(a) (in US dollars)**

	USD			
	Budgeted amounts			2014 Actual amounts restated on comparable basis
	Programme and Budget 2014 (MC/2380)	Budget Revision (S/14/7)	Budget Summary update (C/105/15)	
Movement, Emergency and Post-crisis Migration Management	344 094 900	527 438 900	690 184 300	785 101 339
Migration Health	92 705 100	111 708 300	124 870 800	133 482 499
Migration and Development	42 090 000	112 261 500	84 252 800	126 046 849
Regulating Migration	174 912 300	270 691 900	321 745 100	283 933 200
Facilitating Migration	52 536 300	56 708 900	58 969 400	58 395 089
Migration Policy and Research	2 396 200	5 027 000	5 175 200	4 442 826
Reparation Programmes	20 151 600	30 360 800	32 390 400	33 407 527
General Programme Support	11 715 600	12 333 700	12 433 000	12 170 385
Total	740 602 000	1 126 531 000	1 330 021 000	1 436 979 714

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 2014 (ADMINISTRATIVE PROGRAMME)
Statement V(b) (in Swiss francs)**

	CHF		
	BUDGET 2014	2014	2013
REVENUE			
Assessed contributions from Member States		40 982 857	39 400 092
Assessed contributions from new Member States		25 052	4 816
TOTAL REVENUE		41 007 909	39 404 908
EXPENSES			
Staff salaries and benefits	32 968 000	32 821 780	31 362 526
Terminal emoluments	700 000	1 144 954	571 429
Travel, subsistence and representation	1 011 000	1 023 292	1 132 633
Total: Staff salaries, benefits, travel and representation	34 679 000	34 990 026	33 066 588
Building rental and maintenance	1 156 792	1 138 689	1 045 115
Computer equipment and maintenance	2 114 000	2 026 294	2 077 739
Office supplies, printing, equipment and vehicles	735 000	673 921	697 257
Total: General office	4 005 792	3 838 904	3 820 111
Training	703 000	703 388	656 099
Contractual services	714 117	728 441	641 455
Total: Contractual services	1 417 117	1 431 829	1 297 554
Communications	471 000	392 860	471 766
Meetings Secretariat	435 000	441 771	430 247
Subtotal: Expenses – before provision for doubtful receivables	41 007 909	41 095 390	39 086 265
Increase/(Decrease) in provision for doubtful receivables (Appendix 2)		(117 813)	(71 074)
TOTAL EXPENSES		40 977 577	39 015 191
SURPLUS/(DEFICIT) FOR THE PERIOD IN CHF (on modified accruals (budgetary) basis)		30 332	389 717
Excess of resources/(Expenses) brought forward at the beginning of the year			(347 199)
SURPLUS/(DEFICIT) AT THE END OF THE PERIOD IN CHF (on modified accruals (budgetary) basis)		30 332	42 518
		USD	
SURPLUS/(DEFICIT) AT THE END OF THE PERIOD IN USD (on modified accruals (budgetary) basis) 0.987 (2013: 0.887)		30 731	47 935
Net accruals adjustment		557 558	276 514
Surplus/(Deficit) for the period in USD (on full accruals (IPSAS) basis)		588 289	324 449

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)).

Measurement base

53. 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

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

Foreign currency transactions

55. 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.

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

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (continued)**Cash and cash equivalents**

57. 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

58. Receivables are recorded at their estimated realizable value after providing for doubtful and uncollectible debts. A provision for doubtful receivables related to assessed contributions is recorded for all contributions outstanding for two years or more. Receivables from Member States that have negotiated long-term payment plans are measured initially at fair value and subsequently valued at amortized cost using the effective interest rate methodology. Amounts due for more than 12 months after the reporting date in accordance with payment plans are classified as non-current receivables. For all other receivables, a provision for doubtful receivables is established based on a review of the outstanding amounts at the reporting date.

59. 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

60. 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.

61. 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.

62. 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).

63. 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)

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

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

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (continued)

66. 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

67. 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.

68. 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.

69. 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

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

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

71. 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.

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

73. 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

74. 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.

75. The UNJSPF is a funded, multi-employer defined benefit plan. As specified by Article 3(b) of the Regulations of the Fund, membership in the Fund is open to the specialized agencies and to any other international, intergovernmental organization which participates in the common system of salaries, allowances and other conditions of service of the United Nations and the specialized agencies.

76. The plan exposes participating organizations to actuarial risks associated with the current and former staff of other organizations participating in the Fund, with the result that there is no consistent and reliable basis for allocating the obligations, plan assets and costs to individual organizations participating in the plan. IOM and the UNJSPF, in line with the other participating organizations in the Fund, are not in a position to identify IOM's proportionate share of the defined benefit obligations, the plan assets or the costs associated with the plan with sufficient reliability for accounting purposes. Hence, IOM has treated this plan as if it were a defined contribution plan, in line with the requirements of IPSAS 25. IOM's contributions to the plan during the financial period are recognized as expenses in the Statement of financial performance.

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (continued)

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

- Separation benefits:
 - Unused annual leave, repatriation travel and removal of personal effects. These elements are calculated on an actual entitlement basis using current salary scales and cost estimates.
 - Repatriation grants and separation entitlements (e.g. severance pay). These elements are calculated based on an annual independent actuarial assessment.
- After-service defined benefit plans, which include IOM's contribution towards after-service health insurance premiums for retired Professional staff and participating General Service staff. These elements are calculated based on an annual independent actuarial assessment. The liability for after-service health insurance is a defined benefit obligation which is accounted for using the corridor approach, under which amounts up to 10 per cent of the change in the defined benefit obligation related to changes in actuarial assumptions are amortized over the average remaining service of active staff for each benefit.
- Other payables to staff: unpaid salaries and allowances, reimbursements payable, and so on, at the reporting date.

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

Savings Scheme (formerly the Provident Fund)

79. Prior to becoming a participating organization in the UNJSPF, IOM had its own scheme entitled the Provident Fund for all Professional staff and some General Service staff. The Provident Fund was closed to new members on 31 December 2006. Most members of the Provident Fund were required to become members of the UNJSPF as of 1 January 2007. A few members were allowed to continue to make contributions if they were within five years of retirement or if their contract was coming to an end. IOM 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

80. 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

81. All costs incurred in connection with borrowing are treated as expenses in the period in which they are incurred. No borrowing costs have been capitalized during the reporting period.

Provisions

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

RevenueNon-exchange revenue

83. Assessed contributions to the Administrative Part of the Budget are recognized at the beginning of the year to which the assessment relates. The revenue amount is determined based on the approved budget and the scale of assessment approved by the Council.

84. Voluntary contributions are recognized upon the signing of a binding agreement with the donor. Revenue is recognized immediately if the contribution is not earmarked or if no condition is attached

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (continued)

requiring that funds be utilized as specified in the agreement or returned to the contributing entity. If conditions are attached, revenue is recognized only upon satisfying the conditions through the expenditure of the contribution in accordance with the terms of the agreement. Until such conditions are met, a liability (deferred revenue) is recognized. Voluntary contributions which are not supported by binding agreements are recognized as revenue when received.

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

Exchange revenue

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

Expenses

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.

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

- (a) Cash and cash equivalents held for periods of less than 90 days. Cash and cash equivalents are valued at fair value at the reporting date.
- (b) Short-term investments are financial assets held for periods of longer than 90 days and less than one year, or containing put options enabling the Organization to redeem the investment at 90-day intervals at full face value, and are classified as current assets as maturity dates are within 12 months of the reporting date. Short-term investments are valued at fair value at the reporting date.

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (continued)

- (c) Non-conditional receivables, which include assessed contributions and other amounts receivable in cash. Short-term receivables are valued at nominal value. Longer-term receivables covering arrears from Member States are valued at nominal value less allowances for estimated doubtful receivables. Receivables that are subject to conditions are fully offset by a liability (deferred revenue) and are not considered financial instruments since their recognition results in both a financial asset and a matching financial liability of the Organization.
- (d) Derivatives to manage short-term cash flows of foreign currency received from voluntary contributions provided by donors in currencies other than US dollars. All derivative hedging agreements are accounted for as “fair value through surplus and deficit” with realized gains or losses during the financial year recognized in the Statement of financial performance. In accordance with IPSAS 29, unrealized gains or losses at the reporting date are recognized in the Statement of financial performance and as an asset (if a gain) or as a liability (if a loss) in the Statement of financial position.
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 2013 has been restated to reflect a reclassification of revenue from fees for services directly paid by migrants and refugees or their sponsors and fees for services reimbursed through contractual billing arrangements from non-exchange revenue (voluntary contributions) to exchange revenue.
97. An adjustment has also been made in that revenue from self-payers, migrants and sponsors previously deferred under IPSAS 23 is now recognized in accordance with IPSAS 9. A prior period adjustment has been also been made to recognize in net assets, in accordance with IPSAS 1, negative project balances previously recognized in the contingency reserve. In addition, an adjustment has been made to reduce deferred revenue and increase net assets in connection with project balances for which the conditions related to specific performance have been satisfied.
98. The current and non-current receivables from Member States have also been adjusted to reflect as non-current receivables only the amounts that are due more than 12 months after the reporting date, in accordance with payment plans. Adjustments have also been made to reclassify short-term investments from cash and cash equivalents and to correctly present customer down payments and refunds under liabilities in accordance with IPSAS 1.
99. A prior period adjustment has been made to reclassify to expense two intangible assets that have been transferred to a government entity prior to IOM assuming control.
100. 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) and the Statement of cash flows (Statement IV).

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

2013 Restatement (USD)									
	Statement I		Statement II	Statement III	Statement IV				
	Assets	Liabilities	Net assets/ Equity	Net result	Net assets/ Equity	Net cash flows from operating activities	Net cash flows from investing activities	Net cash flows from financing activities	Cash and cash equivalents: End of period
Balance per 2013 financial statements	822 854 578	729 453 851	93 400 728	(19 256 063)	93 400 728	14 485 692	(9 848 848)	32 397 869	556 425 357
Adjustments made for improved compliance with IPSAS (see paragraphs 96 to 98)									
Receivables – voluntary contributions – current	635 590					(635 590)			
Receivables – voluntary contributions – non-current	(35 977)					35 977			
Deferred revenue – voluntary contributions		(18 948 697)				(18 948 697)			
Other current liabilities		5 290 880				5 290 880			
Accumulated surpluses/(deficits)			(858)	(858)		(858)			
Accumulated surpluses/(deficits) – exchange transactions			14 488 858	14 488 857	14 488 858	14 488 858			
Currency translations gains/(losses)			(230 568)	(230 569)	(230 568)	(230 568)			
Cash and cash equivalents	(100 309 186)					(100 309 186)			(100 309 186)
Short-term investments	100 309 186								
Receivables – voluntary contributions – current									
Refund to customer	3 916 025					(3 916 025)			
Down payment from customer	5 145 949					(5 145 949)			
Deferred revenues – others									
Refund to customer		3 916 025				3 916 025			
Down payment from customer		5 145 949				5 145 949			
Assessed contributions – current	6 015 073					(6 015 073)			
Assessed contributions – non-current	(6 015 073)					6 015 073			
Prior period accounting correction (see paragraph 99)									
Adjustment to intangible assets and expenses							1 324 204		
Intangible assets	(1 324 204)		(1 324 204)						
Accumulated amortization	26 165		26 165						
Contractual services				(265 342)	(265 342)				
Supplies and consumables				(1 058 863)	(1 058 863)				
Depreciation and amortization				26 165	26 165				
Restated 2013 financial statements balance	831 218 126	724 858 007	106 360 119	(6 296 673)	106 360 119	(87 147 698)	(8 524 644)	32 397 869	456 116 171

NOTE 4: CASH AND CASH EQUIVALENTS

101. 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	
	2014	2013 Restated
Cash on hand	1 232 329	646 747
Deposits with banks – unrestricted*	471 011 085	453 469 424
Total: Unrestricted cash	472 243 414	454 116 171
Sasakawa Endowment Fund (Note 15)	2 000 000	2 000 000
Total: Restricted cash – funds-in-trust	2 000 000	2 000 000
Total: Cash and cash equivalents	474 243 414	456 116 171

* Approximately 76 per cent of cash and cash equivalents held at the reporting date was in currencies other than US dollars, the majority of which is held in accounts controlled by Headquarters.

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

NOTE 5: SHORT-TERM INVESTMENTS

103. Short-term investments are instruments held for a period of longer than 90 days and classified as current assets as maturity dates are within 12 months of the reporting date. As at 31 December 2014, the Organization held term deposits of USD 127,089,876 (2013 restated: USD 100,309,186) with maturities and had puttable financial assets of USD 20,000,000 callable between 90 and 365 days.

NOTE 6: CONTRIBUTIONS RECEIVABLE AND OTHER RECEIVABLES

104. Assessed contributions receivable represent uncollected amounts related to the administrative programme. The Council determines the budget and consequently the amounts due from each Member State in Swiss francs each year. The receivables are considered current (i.e. those contributions expected to be received within the next fiscal year) unless long-term payment plans for the payment of arrears have been negotiated with the Member State. Amounts due under such long-term payment plans in financial periods beyond the next fiscal year are classified as non-current receivables. For further details, see Appendix 2: Outstanding assessed contributions. For contributions received in advance, see Note 10: Deferred revenue.

105. Voluntary contributions receivable under the operational programmes arise where amounts become due on confirmation that activities have been completed via, for example, reimbursable invoicing or submission of donor reports. Amounts receivable for operations from governments and voluntary agencies decreased in 2014 to USD 128.71 million (2013: USD 153.18 million) consisting of invoiced and uninvoiced receivables of USD 72.20 million (inclusive of revaluations) (2013: USD 101.09 million) and USD 56.51 million (2013: USD 52.09 million), respectively. Of the invoiced receivables at 31 December 2014, USD 36.7 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 2014 were due from: the Government of the United States (USD 19.5 million, with USD 19.2 million since received), the Government of Canada (USD 8.3 million, with USD 1.7 million since received), the Government of Germany (USD 6.9 million, with USD 3.1 million since received), the European Commission (USD 6.3 million, with USD 3.1 million since received), the Government of Australia (USD 3.6 million, with USD 3.3 million since received), the Government of the Netherlands (USD 3.4 million, with USD 0.4 since received), the Government of Italy (USD 2.8 million), the Government of the United Kingdom (USD 2.7 million, with USD 2.2 since received), and the Government of Haiti (USD 2 million).

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

NOTE 6: CONTRIBUTIONS RECEIVABLE AND OTHER RECEIVABLES (continued)

107. At 31 December 2014, the Organization had USD 4.8 million (2013: USD 3.4 million) of invoiced amounts receivable for more than one year. The following table provides an ageing summary of invoiced receivables the majority of which (82%) are less than 120 days old.

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

< 30 days	31 to 120 days	121 to 365 days	> 1 year	TOTAL
27.7	32.6	8.4	4.8	73.5
38%	44%	11%	7%	100%

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

	USD	
	2014	2013 Restated
Current		
Assessed contributions	5 014 394	7 703 507
Voluntary contributions – donors	119 704 107	147 533 834
Other	176 483 502	70 238 589
Interest accrued	1 080 062	210 456
Subtotal: Current receivables	302 282 065	225 686 386
Non-current		
Assessed contributions	605 714	793 620
Voluntary contributions – donors	9 009 987	5 643 129
Subtotal: Non-current receivables	9 615 701	6 436 749
Less provisions for doubtful receivables		
Assessed contributions	(1 997 278)	(6 808 694)
Voluntary contributions		(408 024)
Subtotal: Doubtful receivables	(1 997 278)	(7 216 718)
Total: Receivables	309 900 488	224 906 417

109. Other current receivables from exchange transactions consist of other taxes reimbursable by host governments of USD 3.1 million (2013: USD 3 million) and advances of USD 173.4 million (2013: USD 67.2 million) to implementing partners, suppliers, service providers, and so on. The significant increase in advances compared with 2013 includes USD 116.8 million for advances to vendors in connection with large ongoing infrastructure projects in Peru. All these advances made to the vendors working on these infrastructure projects are secured by a bank letter of guarantee, covering the entire value of the advances. The largest infrastructure project is scheduled to be completed during 2015.

NOTE 7: OTHER ASSETS

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

	2014	2013
Current		
Guarantee deposits	719 502	52 717
Unrealized gains – financial derivatives	189 107	100 638
Subtotal: Current assets	908 609	153 355
Non-current		
Guarantee deposits	1 110 688	1 777 900
Subtotal: Non-current assets	1 110 688	1 777 900
Total: Other assets	2 019 297	1 931 255

NOTE 8: PROPERTY, PLANT AND EQUIPMENT

111. 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.

112. Property, plant and equipment holdings for 2014 and for 2013 are summarized in the tables below.

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

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)
Cost as of 31 December 2013	251 296	33 163 337	5 568 087	39 570 116	8 697 386	12 026 722	1 133 835	100 410 778
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)
Net carrying value at 1 January 2013	251 296	32 465 002	2 485 903	9 632 012	2 804 293	3 215 885	563 081	51 417 470
Net carrying value at 31 December 2013	251 296	31 764 444	1 388 276	8 255 051	2 754 587	2 965 963	428 727	47 808 343

NOTE 9: INTANGIBLE ASSETS

113. Intangible assets are summarized in the table below.

USD	2014			2013 Restated		
	Software externally purchased	Software internally developed	Total	Software externally purchased	Software internally developed	Total
Cost as of 1 January	63 719	109 700	173 419	50 626		50 626
Additions	45 268		45 268	13 093		13 093
Under development		24 561	24 561		109 700	109 700
Disposals						
Impairment						
Cost as of 31 December	108 987	134 261	243 248	63 719	109 700	173 419
Accumulated amortization at 1 January	(26 664)		(26 664)	(8 353)		(8 353)
Amortization	(27 802)		(27 802)	(18 312)		(18 312)
Accumulated amortization at 31 December	(54 466)		(54 466)	(26 664)		(26 664)
Net carrying value at 1 January	37 054	109 700	146 754	42 273		42 273
Net carrying value at 31 December	54 521	134 261	188 782	37 054	109 700	146 754

114. 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 10: DEFERRED REVENUE (CONTRIBUTIONS RECEIVED IN ADVANCE)

115. Contributions received from donors in advance of performance delivery under the operational programmes totalled USD 674,069,582 (2013 restated: USD 533,596,762). Assessed contributions received from Member States in advance of the next year's assessment scale taking effect under the administrative programme totalled USD 48,495 (2013: USD 994,890), as shown in the table below.

Member State	CHF
Benin	29 912
Burkina Faso	2 786
Colombia	2
Democratic Republic of the Congo	10 307
Guyana	524
Kenya	151
Maldives	27
Mali	85
Mozambique	1 448
Nicaragua	1 661
Panama	785
Senegal	170
Timor-Leste	7
Total: Deferred revenue – assessed contributions – CHF	47 865
Total: Deferred revenue – assessed contributions – USD (at 0.987)	48 495

116. Other deferred contributions received from migrants and self-payers and down payments from customers totalled USD 15,555,360 (2013 restated: USD 10,536,539).

NOTE 11: LIABILITIES RELATING TO STAFF BENEFITS

117. Terminal emoluments are the sum of entitlements due to a staff member upon separation from the Organization in line with the employment contract or the Staff Regulations and Rules. Terminal emoluments include: accumulated leave, repatriation and travel costs for international staff, separation entitlements and after-service health insurance coverage for retired staff. For terminal emolument obligations relating to termination indemnities, and so on, see Note 18: Terminations reserve.

118. 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 2014, the budget for terminal emoluments was CHF 700,000 (2013: CHF 700,000), whereas the actual terminal emolument payments were CHF 1,144,954 (2013: CHF 571,429). 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 11.4 million (2013: USD 12.1 million).

119. 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.

120. 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.

121. 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.

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

123. 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.

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

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

126. After assessing the actuarial sufficiency of the Fund, the consulting actuary concluded that there was no requirement, as of 31 December 2013, for deficiency payments under Article 26 of the Regulations of the Fund as the actuarial value of assets exceeded the actuarial value of all accrued liabilities under the Fund. In addition, the market value of assets also exceeded the actuarial value of all accrued liabilities as of the valuation date. At the time of preparing the present report, the General Assembly has not invoked the provision of Article 26.

NOTE 11: LIABILITIES RELATING TO STAFF BENEFITS (continued)

127. The United Nations Board of Auditors carries out an annual audit of the UNJSPF and reports to the UNJSPF Pension Board on the audit every year. The UNJSPF publishes quarterly reports on its investments and these can be assessed on the UNJSPF website at www.unjspf.org. During 2014, IOM's contributions paid to UNJSPF amounted to USD 26.3 million (2013: USD 25.1 million).

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

	USD	
	2014	2013
Current		
Staff benefit liabilities	7 150 121	7 193 926
UNJSPF	48 117	36 271
Other payables to staff	1 943 726	2 279 222
Subtotal: Current	9 141 964	9 509 419
Non-current		
Staff benefit liabilities	74 321 344	71 579 687
Subtotal: Non-current	74 321 344	71 579 687
Total: Payables relating to staff	83 463 308	81 089 106

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

	USD	
	2014	2013
CURRENT LIABILITIES – Employment benefits provision for:		
Accumulated leave	2 929 623	2 733 484
Repatriation grant	521 176	571 525
Repatriation travel and removal of personal effects	1 178 034	1 254 060
Separation entitlements	290 211	369 981
Early retirement	29 642	42 250
After-service health insurance – Health Insurance Plan	1 498 959	1 585 308
After-service health insurance – Medical Service Plan	702 476	637 318
Subtotal: Current staff benefit liabilities	7 150 121	7 193 926
NON-CURRENT LIABILITIES – Employment benefits provision for:		
Accumulated leave	23 703 313	22 116 368
Repatriation grant	13 011 728	11 998 970
Repatriation travel and removal of personal effects	9 531 366	10 146 490
Separation entitlements	7 849 845	8 384 805
Early retirement	239 832	341 840
After-service health insurance – Health Insurance Plan	15 318 214	14 582 120
After-service health insurance – Medical Service Plan	4 667 046	4 009 094
Subtotal: Non-current staff benefit liabilities	74 321 344	71 579 687
Total: Staff benefit liabilities	81 471 465	78 773 613

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 2014.

	2014	2013
Discount rate – Health Insurance Plan	3.37%	4.18%
Medical Service Plan	3.99%	4.75%
Repatriation grants and separation entitlements	4.00%	4.75%
Rate of price inflation	0.50%–2.00%	0.75%–2.50%
Rate of salary increase	2.48%–5.55%	2.95%–6.00%

NOTE 11: LIABILITIES RELATING TO STAFF BENEFITS (continued)

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

Reconciliation of present value of defined benefit obligation	USD			
	After-service Health Insurance Plan	After-service Medical Service Plan	Repatriation grants	Separation entitlements
Present value of obligations as at 31 December 2014	18 387 156	3 222 741	13 532 904	8 140 056
Unrecognized net actuarial gain/(loss)	(1 569 983)	2 146 781	0	0
Defined benefit obligation at 31 December 2014	16 817 173	5 369 522	13 532 904	8 140 056
Defined benefit obligation (prior years) at:				
31 December 2013	16 167 428	4 646 412	12 570 495	8 754 786
31 December 2012	15 624 147	4 064 165	13 944 257	9 713 677
31 December 2011	15 199 620	3 399 431	11 906 512	11 443 209

Reconciliation of defined benefit obligation	USD			
	After-service Health Insurance Plan	After-service Medical Service Plan	Repatriation grants	Separation entitlements
Net defined benefit obligation at 1 January 2014	16 167 428	4 646 412	12 570 495	8 754 786
Service cost for 2014	880 570	565 167	0	0
Interest cost for 2014	704 738	202 462	571 084	369 545
Other actuarial loss	(23 367)	1 850	948 961	67 478
Benefits paid from plan/company	(912 196)	(46 369)	(557 636)	(1 051 753)
Defined benefit obligation at 31 December 2014	16 817 173	5 369 522	13 532 904	8 140 056

Annual expense for 2014	USD			
	After-service Health Insurance Plan	After-service Medical Service Plan	Repatriation grants	Separation entitlements
Service cost for 2014	880 570	565 167	0	0
Interest cost for 2014	704 738	202 462	571 084	369 545
(Gain)/Loss amortization of change in actuarial assumptions	(23 367)	1 850	948 961	67 478
Total expense recognized in statement of financial performance at 31 December 2014	1 561 941	769 479	1 520 045	437 023

Sensitivity to trend rate assumptions	USD			
	After-service Health Insurance Plan		After-service Medical Service Plan	
	2014	2013	2014	2013
Valuation trend + 1% (beginning of year)	1.75%-3.5%	2.0%-3.5%	1.75%-3.5%	2.0%-3.5%
i. Amount of total service cost and interest cost components	1 760 940	1 477 437	973 571	810 678
ii. Effect on total service cost and interest cost components	175 632	169 693	205 942	173 360
Valuation trend + 1% (end of year)	0.00%-1.00%	1.75%-3.5%	0.00%-1.00%	1.75%-3.5%
iii. Amount of defined benefit obligation	20 556 009	19 284 673	3 660 382	5 258 993
iv. Effect on defined benefit obligation	2 168 853	1 991 270	437 641	968 284
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	1 405 667	1 169 964	616 660	510 733
ii. Effect on total service cost and interest cost components	(179 641)	(137 780)	(150 969)	(126 585)
Valuation trend - 1% (end of year)	1.50%-3.00%	0.0%-1.5%	1.50%-3.00%	0.0%-1.5%
iii. Amount of defined benefit obligation	16 761 880	15 706 335	2 860 492	3 557 948
iv. Effect on defined benefit obligation	(1 625 276)	(1 587 068)	(362 249)	(732 761)

NOTE 12: TRANSFERS TO/FROM THE SAVINGS SCHEME

132. The net amount payable to the Savings Scheme of USD 1,731,087 (2013: USD 3,285,501) is shown in the Savings Scheme accounts as a payable by IOM as described in the table below.

			USD
US dollar Savings Scheme			2 097 758
Swiss franc Savings Scheme	CHF	(370 379)	(375 257)
Euro Savings Scheme	EUR	7 041	8 586
			1 731 087

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 13: 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 as payables in the table below. The "Other – current liabilities" comparative for 2013 has been restated to include refunds to customers (as explained in Note 3).

	USD	
	2014	2013 Restated
Current		
Invoiced payables	80 407 486	43 138 333
Accrued expenses	2 566 710	2 044 211
Subtotal: Payables to suppliers, partners	82 974 196	45 182 544
Unrealized losses – financial derivatives		504 256
Other – current liabilities	22 446 203	12 936 200
Subtotal: Current payables	105 420 399	58 623 000
Non-current		
Other – non-current liabilities	1 380 251	1 574 443
Subtotal: Non-current payables	1 380 251	1 574 443
Total: Payables to suppliers, implementing partners, individual Member State reserves and other	106 800 650	60 197 443

135. The invoiced payables increase of USD 37.3 million includes USD 23.1 million for payables to vendor suppliers, service providers and consultants in connection with large ongoing infrastructure projects in Peru.

NOTE 14: BORROWINGS

136. 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 2014 was CHF 368 600 (2013: 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 following table.

NOTE 14: BORROWINGS (continued)

	CHF	
	2014	2013
Swiss Government loan	18 000 000	18 000 000
Accumulated repayments	(10 996 572)	(10 627 972)
Loan balance - CHF	7 003 428	7 372 028
Loan balance - USD	7 095 672	8 311 193
- current	373 455	415 558
- non-current	6 722 217	7 895 635
Loan balance - USD	7 095 672	8 311 193
Year-end exchange rate (CHF/USD)	0.987	0.887

NOTE 15: SASAKAWA ENDOWMENT FUND

137. 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	
	2014	2013
Capital account balance at the end of the year	2 000 000	2 000 000
Income account		
Interest income during the year	5 000	20 000
<u>Transfer to Sasakawa Endowment Fund from projects</u>		
Financial and technical contribution to a regional conference of the League of Arab States		645
<u>Transfers from Sasakawa Endowment Fund to projects</u>		
Developing Global Cartography on Migration, Environment and Climate Change	(5 000)	(17 743)
Supporting ASEAN in Moving Towards Increased Mobility of Skilled Labour		(2 902)
Income account at the end of the year	0	0

NOTE 16: RESOURCES CARRIED FORWARD

138. The operational programmes on a full accruals (IPSAS) basis ended in 2014 as follows:

- (a) A surplus relating to the staff security mechanism of USD 129,962 (2013: deficit of USD 2,629,401);
- (b) An increase to the Operational Support Income reserve of USD 8,357,999 (2013 restated: decrease of USD 1,029,273), bringing the total of the reserve to USD 21,637,327 (2013 restated: USD 13,279,328).

139. 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 Member States.

NOTE 16: RESOURCES CARRIED FORWARD (continued)

140. In accordance with Executive Committee Resolution No. 134 of 3 July 2012 and Council Resolution No. 1240 of 27 November 2012 approving the decisions of the Executive Committee, the Member States approved the use of the cumulative surplus as at 31 December 2008 of CHF 557,251 for non-recurrent office premises expenditure at the Manila Administrative Centre. To date, CHF 403,878 (USD 316,955) of that amount has been used. Member States also approved the use of the cumulative surplus as at 31 December 2010 of CHF 370,708 for non-recurrent expenditures relating to the development of a knowledge management system and production and translation of the *IOM Project Handbook*. To date, the full amount has been used.

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

	USD		
	2014	2013 Restated	(Increase)/Decrease
Resources carried forward – surplus/(deficit)			
Administrative programme			
Resources from previous years	474 652	474 652	
Resources current year	241 383	(346 906)	(588 289)
Increase/(Decrease) in administrative surplus – previous years	(458 656)	(403 566)	55 090
Net impact of IPSAS adjustment	(11 139 092)	(11 139 092)	
Administrative programme: Resources carried forward	(10 881 714)	(11 414 912)	(533 199)
Operational programmes			
Operational programmes – Operational Support Income	21 637 327	13 279 328	(8 357 999)
Staff security mechanism	3 827 289	3 697 328	(129 962)
Accumulated surplus/(deficits)	3 601 787	(3 312 972)	(6 914 759)
Net impact of IPSAS adjustment	17 830 364	17 237 639	(592 725)
Operational programmes: Resources carried forward	46 896 767	30 901 323	(15 995 444)
Subtotal: Accumulated surpluses/(deficits)	36 015 053	19 486 410	(16 528 643)
Accumulated surpluses/(deficits) – exchange transactions	20 511 381	14 488 858	(6 022 523)
Currency translations (gains/(losses))	(50 663 691)	2 872 024	53 535 715
Total: Resources carried forward	5 862 743	36 847 292	30 984 549

NOTE 17: CURRENCY TRANSLATIONS (GAINS/(LOSSES))

142. The currency translations reserve of (USD 50,663,691) (2013 restated: USD 2,872,024) are carried forward from the Statement of financial performance and shown under “Net assets/Equity” in the Statement of financial position. This amount represents the accumulated unrealized revaluation of foreign currency monetary assets and liabilities converted into US dollars together with any realized exchange gains and losses upon settlements of accounts receivable and payable and balances of completed projects reported in a currency other than US dollars. USD 35.1 million of the USD 53.5 million decrease in the reserve resulted from the unrealized revaluation of cash and short-term investments caused by the increased value of the USD on most of the currencies in which IOM conducts operations.

NOTE 18: TERMINATIONS RESERVE

143. 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 46,795,182 (2013: USD 36,615,818).

NOTE 19: RAPID RESPONSE TRANSPORTATION FUND

144. 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.

145. 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.

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

	USD	
	2014	2013
Opening balance at the beginning of the year	805 977	546 647
<u>Contributions to the Fund</u>		
Interest income	947	1 042
Total: Contributions to the Fund	947	1 042
<u>Repayment to the Fund from the following projects</u>		
Assistance for Somali Refugees in Ethiopia		250 000
Transport Assistance for Third-country Nationals in Senegal		8 288
Total: Repayments to the Fund from projects		258 288
Closing balance at the end of the year	806 924	805 977

NOTE 20: CONTINGENCY RESERVE

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

NOTE 21: EMERGENCY PREPAREDNESS ACCOUNT

148. 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	
	2014	2013
Opening balance of the EPA at the beginning of the year	71 997	138 809
Transfers from the EPA to projects		
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)
Total: Transfers from the EPA to projects		(211 953)
Repayments to the EPA from projects		
Movement Assistance for Rwandan Migrants Expelled from the United Republic of Tanzania	57 597	
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
Total: Repayments to the EPA from projects	57 597	145 141
Closing balance of the EPA at the end of the year	129 594	71 997

NOTE 22: LOANS FROM MEMBER STATES

149. 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 23: MIGRATION EMERGENCY FUNDING MECHANISM

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

**Statement for the Migration Emergency Funding Mechanism
for the year ended 31 December 2014**

	2014 USD	2013 USD
Opening balance brought forward at the beginning of the year	5 790 689	2 973 142
Interest income during the year	6 133	5 778
Contributions to the Mechanism		
Australia	399 975	
Malta	13 831	
South Africa	94 019	
Sweden	305 018	311 769
United States of America	2 500 000	2 500 000
Total contributions and interest to the Mechanism	9 109 665	5 790 689
Repayments to the Mechanism from projects		
Emergency Transportation Assistance to Vulnerable South Sudanese in Khartoum	500 000	
Emergency Return Assistance for Ethiopian Migrants Stranded in Saudi Arabia	500 000	
Post-arrival Assistance for Vulnerable Somali Migrants from Saudi Arabia	200 000	
Emergency Response Addressing the Critical Non-food Item and Shelter Needs of Internally Displaced Persons Fleeing Violence Originating in the City of Mosul, Iraq	200 000	
Transit Assistance for the Libya Crisis	200 000	
Syria Crisis – IOM Regional Response		1 400 000
Total contributions interest and transfers to the Mechanism	10 709 665	7 190 689
Transfers from the Mechanism to projects		
Establishment of an IOM Office in the Central African Republic	3 800 000	
Emergency Return Assistance for Ethiopian Migrants Stranded in Saudi Arabia	1 500 000	
Post-arrival Assistance for Vulnerable Somali Migrants from Saudi Arabia	200 000	
Emergency Response Addressing the Critical Non-food Item and Shelter Needs of Internally Displaced Persons Fleeing Violence Originating in the City of Mosul, Iraq	200 000	
Transit Assistance for the Libya Crisis	200 000	
Staff and Office Costs for Yearly Management of the Migration Emergency Funding Mechanism	40 000	
Syria Crisis – IOM Regional Response		500 000
Emergency in the Central African Republic		300 000
Return Intention Survey of Somali Refugees in Dadaab – Kenya		100 000
Emergency Transportation Assistance for Vulnerable South Sudanese in Khartoum		500 000
Total expenditure	5 940 000	1 400 000
Closing balance carried forward at the end of the year	4 769 665	5 790 689

NOTE 24: CONTINGENT LIABILITIES

- French taxation

151. 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 is still pending. During this period, no estimation of the potential amount for which IOM might be liable is possible.

- Co-funding

152. 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 2014, IOM had 16 ongoing projects into 2015 and beyond, 9 of which had a potential co-funding exposure amounting to USD 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

153. 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.

- Potential disallowance of expenditures

154. IOM has been engaged since 2008 in a project funded by USAID (United States Agency for International Development) to provide health and education facilities for the benefit of displaced populations in Afghanistan. An audit of the project by the US Office of the Inspector General is nearing completion which could result in a disallowance of certain expenditures up to a maximum of USD 1.4 million. While IOM is of the view that many of these expenditures are allowable, the final outcome of the audit and any resultant claims will not be known for some time and is difficult to assess. In addition, a local construction subcontractor, which was dismissed for unsatisfactory performance, is seeking damages from IOM in the amount of about USD 1.2 million and proposing an arbitration process with the United Nations Commission on International Trade Law. IOM intends to contest and counter the subcontractor's claim, although the negotiations and proceedings will take time and money and the outcome is uncertain. Finally, it should be noted that the project is expected to end in 2015, and, while it is premature to quantify a specific amount, it is possible there will be a funding shortfall on the project in the range of USD 1 million to USD 2 million due to project implementation difficulties.

NOTE 25: COMMITMENTS**Operating lease commitments**

155. 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
	2014
No later than 1 year	1 636 427
Later than 1 year and no later than 5 years	4 121 905
Later than 5 years	1 309 437
	7 067 769

156. 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.

157. 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 26: BENEFICIARY ASSETS

158. Undistributed equipment purchased for beneficiaries totalled USD 5.7 million at 31 December 2014 (2013: USD 4.7 million).

NOTE 27: RELATED PARTIES

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

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

161. 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.

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

	2014		2013	
	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	1 371 394	4	1 359 757
Other senior managers	5	1 248 253	5	1 357 673

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

NOTE 28: BUDGET TO ACTUAL COMPARISONS

164. 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.

165. 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.

166. IOM received additional confirmed funding for activities of approximately USD 204.4 million commencing in the last four months of the year (2013: USD 401.7 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).

167. 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/2380 and S/14/7 for seconded staff, Migrant Management and Operational Systems Application (MiMOSA), staff and services covered by miscellaneous income, the Sasakawa Endowment Fund, international migration law and Humanitarian Assistance for Stranded Migrants. Amounts presented in the Statement of financial performance are classified based on their nature, whereas the budgets are presented at service category level only.

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

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

- Property, plant and equipment acquisition – On the modified accruals (budgetary) basis (and for donor reporting purposes) costs of assets are fully expensed in the month of acquisition. In the Statement of financial position, the Statement of financial performance and the Statement of cash flows, assets acquired are capitalized and depreciated in accordance with the accounting policies outlined in Note 2.
- Staff benefits – As explained in Note 11 (Liabilities relating to staff benefits), on the modified accruals (budgetary) basis, terminal emoluments are expensed when disbursed under the Administrative Part of the Budget. Under the Operational Part of the Budget, these payments are expensed based on a fixed percentage of salary costs as established by the Council. In the Statement of financial performance and the Statement of cash flows, the expenses for these benefits also take into consideration the change in the provision (liability) for each benefit as computed by the actuary or by the Organization in accordance with the accounting policies outlined in Note 2.

NOTE 28: BUDGET TO ACTUAL COMPARISONS (continued)

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			Total
	Operating activities	Investing activities	Borrowing activities	
Administrative programme surplus on budgetary basis (Statement V(b)) in US dollars	30 731			30 731
Entity differences				
Operational revenue on budgetary basis	1441 168 699			1441 168 699
Operational expense on budgetary basis	(1436 979 714)			(1436 979 714)
Exchange difference	(53 699 857)			(53 699 857)
Comparable basis adjustments (see para.167)	10 463 134			10 463 134
Operations surplus on budgetary basis	(39 047 738)			(39 047 738)
Total operating surplus on budgetary basis	(39 017 007)			(39 017 007)
Basis differences				
Gain/(Loss) on sale of assets	(338 048)			(338 048)
Depreciation expense	(22 033 474)			(22 033 474)
Acquisition expense		29 241 059		29 241 059
Staff benefit expense	(963 030)			(963 030)
Financial instruments	592 725			592 725
Revaluation adjustment	(30 528)			(30 528)
Total basis adjustments	(22 772 355)	29 241 059		6 468 704
Net result as per the Statement of financial performance (Statement II)	(61 789 362)	29 241 059		(32 548 303)

NOTE 29: SERVICES IN KIND

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

Donor	Type/Class of services in kind received	Unit/Measure
Audit and Oversight Advisory Committee	Audit advisory services	69 days
CANADEM	Personnel services	551 days
City of Lausanne (SYNI Programme)	Personnel services	983 days
Deloitte Touche Tohmatsu Services Ltd	Consulting services	90 days
DLA Piper	Legal services	103 hours
Comptroller and Auditor General of India	Audit services	288 days
Government of Morocco (Ministry of Interior)	Air transport services	606 tickets
Government of Switzerland (Swiss Agency for Development and Cooperation)	Personnel services	65 days
Government of Turkey (Ministry of Foreign Affairs)	Personnel services	783 days
Norwegian Refugee Council	Personnel services	3315 days
RedR	Personnel services	370 days
SAS Institute Inc.	Consulting services	30 days
Swedish Civil Contingencies Agency (MSB)	Personnel services	130 days
United Kingdom (Department for International Development)	Personnel services	523 days

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

NOTE 30: WRITE-OFFS

172. 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.”

173. In the absence of other sources of revenue USD 1,251,281 (2013: USD 4,295,629) had to be applied from Operational Support Income to cover unforeseen project shortfalls (ineligible terminal emoluments and overhead) amounting to USD 1 million, with the most significant shortfalls of USD 0.5 million relating to projects in Albania, the Democratic Republic of the Congo, Italy and Libya.

NOTE 31: FINANCIAL RISKS

174. 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.

175. The Organization has offices in various countries with assets and liabilities denominated in local currencies. In addition, the Administration held deposits in other currencies, including Australian dollars, British pounds sterling, euros, Japanese yen, Norwegian kroner and Swiss francs. The Organization maintains a currency translations reserve which is carried forward from the Statement of financial performance and shown under “Net assets/Equity” (see Note 17).

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

177. The Organization’s financial instruments and the net foreign currency exposure as at 31 December 2014 is as follows.

2014	USD	CHF at USD equivalent	EUR at USD equivalent	GBP at USD equivalent	COP at USD equivalent	PEN at USD equivalent	Other currencies at USD equivalent	Total USD
Cash and cash equivalents (Note 4)	111 972 325	62 341 540	154 656 157	15 672 775	44 362 660	51 056 449	34 181 508	474 243 414
Short-term investments (Note 5)	125 000 000		12 195 122				9 894 754	147 089 876
Accounts receivable: assessed contributions (Note 6)		3 622 830						3 622 830
Accounts receivable: other (Note 6)	25 176 031	397 777	3 288 989	765 754	12 212 703	121 216 114	14 506 196	177 563 564
Derivatives (Note 7)		18 744	170 363					189 107
Payables to suppliers (Note 13)	(36 082 793)	(5 319 840)	(1 908 301)	(444 230)	(3 293 907)	(25 782 360)	(10 142 765)	(82 974 196)
Borrowings (Note 14)		(7 095 672)						(7 095 672)
Net exposure	226 065 563	53 965 379	168 402 330	15 994 299	53 281 456	146 490 203	48 439 693	712 638 923

NOTE 31: FINANCIAL RISKS (continued)

2013 Restated	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)	171 880 731	25 621 945	100 369 510	6 190 021	56 537 911	36 386 764	59 129 290	456 116 171
Short-term investments (Note 5)	100 309 186							100 309 186
Accounts receivable: assessed contributions (Note 6)		1 688 434						1 688 434
Accounts receivable: other (Note 6)	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 7 and/or Note 13)		15 929	(50 099)	(393 426)			23 978	(403 618)
Payables to suppliers (Note 13)	(18 898 365)	(6 276 612)	(3 143 234)	237 608	(3 764 869)	(17 749)	(13 319 322)	(45 182 544)
Borrowings (Note 14)		(8 311 193)						(8 311 193)
Net exposure	269 136 894	13 882 568	99 282 608	6 100 120	65 817 457	59 460 514	60 985 320	574 665 481

178. Regarding the derivative financial instruments used for hedging currency risk, as at the date of each transaction, the net realized gain was USD 764,032 (2013: USD 1,841,306) and the realized loss was USD 1,518,511 (2013: USD 3,391,369). The unrealized gains amounted to USD 91,562 (2013: USD 100,638) and the unrealized loss amounted to USD 501,163 (2013: USD 504,256). 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" in the Statement of Financial Position (Statement I).

179. The following table shows the impact on surplus/deficit and the impact on net assets arising from financial instruments to which the Organization was exposed as at 31 December 2014, 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.

2014	USD (in millions)	
	Impact on surplus/deficit	Impact on net assets
+5 per cent	29.3	(23.2)
- 5 per cent	(32.4)	25.6

180. 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.

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

NOTE 31: FINANCIAL RISKS (continued)

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

	USD							
	2014				2013 Restated			
	Less than 1 year	1 to 5 years	More than 5 years	Total	Less than 1 year	1 to 5 years	More than 5 years	Total
Financial assets								
Cash and cash equivalents (Note 4)	474 243 414			474 243 414	456 116 171			456 116 171
Short-term investments (Note 5)		147 089 876		147 089 876		100 309 186		100 309 186
Accounts receivable: assessed contributions (Note 6)	3 017 116	605 714		3 622 830	894 813	793 620		1 688 433
Accounts receivable: other (Note 6)	177 563 564			177 563 564	70 449 045			70 449 045
Derivatives (Note 7)	189 107			189 107	100 638			100 638
Total financial assets	655 013 201	147 695 590		802 708 791	527 560 667	101 102 806		628 663 473
Financial liabilities								
Derivatives (Note 13)					504 256			504 256
Payables to suppliers (Note 13)	82 974 196			82 974 196	45 182 544			45 182 544
Borrowings (Note 14)	373 455	1 867 275	4 854 942	7 095 672	415 558	2 077 790	5 817 844	8 311 193
Total financial liabilities	83 347 651	1 867 275	4 854 942	90 069 868	46 102 358	2 077 790	5 817 844	53 997 992

NOTE 32: SEGMENT REPORTING

183. 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 2014
(in US dollars)**

	Asia and Oceania	Africa	Europe	Latin America and the Caribbean	Middle East	North America	Global activities	Administrative programme	Total
REVENUE									
Earmarked contributions									
Voluntary contributions – earmarked	255 186 593	292 945 259	180 857 801	321 338 139	198 516 208	26 453 741	65 259 831	46 232 121	1 340 257 572
Assessed contributions									46 232 121
Receipts from refugees, migrants, sponsors, other	24 331 332	18 663 322	13 921 784	22 455 923	2 585 889	1 106 989	7 794 299		90 859 538
In-kind contributions	1 168 386	13 723	53 586		220 737		86 838		1 543 270
Transfers between projects	493 479	95 375	(1 198 598)	(17 699)	85 874	(12 301)	553 870		
Subtotal: Earmarked	281 179 790	311 717 679	193 634 573	343 776 363	201 408 708	27 248 429	73 694 838	46 232 121	1 478 892 501
Unearmarked contributions									
Interest and other unearmarked revenue (net)							4 527 511		4 527 511
Voluntary contributions – unearmarked							3 642 761		3 642 761
Subtotal: Unearmarked							8 170 272		8 170 272
TOTAL REVENUE	281 179 790	311 717 679	193 634 573	343 776 363	201 408 708	27 248 429	81 865 110	46 232 121	1 487 062 773
EXPENSES									
Transportation assistance	55 911 438	47 221 841	45 014 633	22 050 663	43 562 621	15 203 825	11 555 541		240 520 562
Medical assistance	4 979 017	2 626 773	1 049 326	7 745 049	3 633 056	147 661	7 805 141		27 986 023
Direct assistance to beneficiaries	54 102 529	35 945 551	35 707 348	3 943 459	51 237 324	1 168 760	4 995 807		187 100 778
Implementing partner transfers	21 653 297	21 976 268	6 991 907	23 223 545	4 756 473	322 729	425 845		79 350 064
Contractual services (including on behalf of beneficiaries)	40 305 250	55 283 440	25 019 624	216 880 356	37 297 643	643 852	16 032 674	2 293 827	393 756 666
Staff salaries and benefits	55 846 523	69 135 059	53 081 178	38 369 596	27 371 488	7 256 869	61 997 390	36 745 996	349 804 099
Travel and subsistence	5 873 475	11 193 253	3 880 550	2 900 006	3 657 680	270 227	5 028 111	1 607 507	34 410 809
Supplies and consumables	26 984 588	44 635 529	13 114 583	17 699 347	16 996 489	1 223 892	13 923 935	3 183 705	137 762 068
Depreciation and amortization	947 486	4 009 791	224 807	973 994	1 279 397	145 113	3 368 065	164 793	11 113 146
Doubtful receivables					8 777 485	944 170	(53 302 073)	(121 582)	(121 582)
Other expenses	13 165 740	15 947 812	8 914 012	8 604 579				172 476	3 224 201
TOTAL EXPENSES	279 769 043	307 975 317	192 987 968	342 390 594	198 569 656	27 327 098	71 830 436	44 046 722	1 464 906 834

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 32 and Appendix 3 are not comparable.

**ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2014
(ADMINISTRATIVE PROGRAMME)**

	CHF	
	2014	2013
MEMBER STATES		
Afghanistan	2 295	1 694
Albania	4 590	4 255
Algeria	63 150	54 646
Angola	4 590	4 255
Antigua and Barbuda	902	867
Argentina	199 081	122 491
Armenia	3 237	2 128
Australia	955 738	825 090
Austria	367 715	363 257
Azerbaijan	18 441	6 422
Bahamas	7 827	7 683
Bangladesh	4 590	4 255
Belarus	25 817	17 926
Belgium	459 879	458 878
Belize	451	433
Benin	1 393	1 300
Bolivia (Plurinational State of)	4 139	2 994
Bosnia and Herzegovina	7 827	5 989
Botswana	7 827	7 683
Brazil	1 352 016	687 667
Bulgaria	21 678	16 232
Burkina Faso	1 393	1 300
Burundi	451	433
Cabo Verde	451	433
Cambodia	1 844	1 300
Cameroon	5 532	4 688
Canada	1 375 047	1 368 911
Central African Republic	451	433
Chad	902	867
Chile	153 921	100 743
Colombia	119 334	61 462
Comoros	451	433
Congo	2 295	1 300
Costa Rica	17 499	14 499
Côte d'Ivoire	5 082	4 255
Croatia	58 069	41 408
Cyprus	21 678	19 621
Czech Republic	177 854	148 967
Democratic Republic of the Congo	1 393	1 300
Denmark	311 039	314 166
Djibouti	451	433
Dominican Republic	20 736	17 926
Ecuador	20 285	17 060
Egypt	61 757	40 108
El Salvador	7 376	8 116
Estonia	18 441	17 060
Ethiopia	4 590	3 428
Finland	239 160	241 593
France	2 577 320	2 613 599
Gabon	9 221	5 989
Gambia	451	433
Georgia	3 237	2 561
Germany	3 290 620	3 422 495
Ghana	6 434	2 561

ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2014
(ADMINISTRATIVE PROGRAMME) (continued)

	CHF	
	2014	2013
MEMBER STATES (continued)		
Greece	293 991	294 939
Guatemala	12 458	11 938
Guinea	451	867
Guinea-Bissau	451	433
Guyana	451	433
Haiti	1 393	1 300
Holy See	451	433
Honduras	3 688	3 428
Hungary	122 572	124 224
India	306 900	227 922
Iran (Islamic Republic of)	164 043	99 443
Ireland	192 607	212 556
Israel	182 484	163 899
Italy	2 049 661	2 133 839
Jamaica	5 082	5 989
Japan	4 992 073	5 348 308
Jordan	10 122	5 989
Kazakhstan	55 774	32 425
Kenya	5 983	5 122
Kyrgyzstan	902	433
Latvia	21 678	16 232
Lesotho	451	433
Liberia	451	433
Libya	65 445	55 080
Lithuania	33 645	27 737
Luxembourg	37 333	38 414
Madagascar	1 393	1 300
Malawi	902	239
Maldives	451	433
Mali	1 844	1 300
Malta	7 376	7 249
Mauritania	902	433
Mauritius	5 983	4 688
Mexico	848 821	1 005 654
Micronesia (Federated States of)	451	433
Mongolia	1 393	867
Montenegro	2 295	1 694
Morocco	28 563	24 742
Mozambique	1 393	1 300
Myanmar	4 590	2 561
Namibia	4 590	3 428
Nauru	451	433
Nepal	2 746	2 561
Netherlands	762 189	791 798
New Zealand	116 588	116 542
Nicaragua	1 393	1 300
Niger	902	867
Nigeria	41 472	33 292
Norway	392 139	371 806
Pakistan	39 177	34 986
Panama	11 966	9 377
Papua New Guinea	1 844	867
Paraguay	4 590	2 994
Peru	53 930	38 414

**ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2014
(ADMINISTRATIVE PROGRAMME) (continued)**

	CHF	
	2014	2013
MEMBER STATES (continued)		
Philippines	70 978	38 414
Poland	424 390	353 447
Portugal	218 424	218 112
Republic of Korea	918 856	964 679
Republic of Moldova	1 393	867
Romania	104 130	75 567
Rwanda	902	433
Saint Vincent and the Grenadines	451	433
Senegal	2 746	2 561
Serbia	18 441	15 799
Seychelles	451	867
Sierra Leone	451	433
Slovakia	78 805	60 595
Slovenia	46 062	43 969
Somalia	451	433
South Africa	171 420	164 332
South Sudan	1 844	1 300
Spain	1 369 965	1 356 106
Sri Lanka	11 515	8 116
Sudan	4 590	4 255
Suriname	1 844	716
Swaziland	1 393	1 300
Sweden	442 380	454 150
Switzerland	482 459	482 359
Tajikistan	1 393	867
Thailand	110 114	89 199
Timor-Leste	902	433
Togo	451	433
Trinidad and Tobago	20 285	18 793
Tunisia	16 597	12 805
Turkey	611 956	263 381
Uganda	2 746	2 561
Ukraine	45 611	37 153
United Kingdom	2 386 517	2 818 906
United Republic of Tanzania	4 139	3 428
United States of America	10 138 068	9 390 507
Uruguay	23 973	11 544
Vanuatu	451	433
Venezuela (Bolivarian Republic of)	288 910	134 035
Viet Nam	19 343	14 105
Yemen	4 590	4 255
Zambia	2 746	1 694
Zimbabwe	902	1 300
Subtotal: Member States – CHF	40 982 857	39 404 908
Subtotal: Member States – USD	46 203 899	43 254 527

	CHF	
	2014	2013
NEW MEMBER STATES		
Fiji	1 393	
Iceland	12 458	
Marshall Islands	451	
The former Yugoslav Republic of Macedonia	1 980	
Turkmenistan	8 770	
Subtotal: New Member States - CHF	25 052	
Subtotal: New Member States - USD	28 222	
TOTAL - CHF	41 007 909	39 404 908
TOTAL - USD	46 232 121	43 254 527

Notes: IOM had 157 Member States at the end of December 2014 (155 at the end of 2013).

The former Yugoslav Republic of Macedonia was admitted as a Member State by Resolution No. 1271 adopted by the Council on 19 June 2014.

Samoa was admitted as a Member State by Resolution No. 1274 adopted by the Council on 25 November 2014.

OUTSTANDING ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2014
(ADMINISTRATIVE PROGRAMME)

Member States	CHF					
	2013	2012	Previous years	Total	2014	Grand total
Albania					4 590	4 590
Angola					4 590	4 590
Antigua and Barbuda	867			867	902	1 769
Argentina	122 452			122 452	199 081	321 533
Belize					451	451
Bolivia (Plurinational State of) ^{§.1}			72 205	72 205		72 205
Brazil	468 975			468 975	1 352 016	1 820 991
Cabo Verde	433			433	451	884
Cambodia					1 844	1 844
Cameroon	357			357	5 532	5 889
Central African Republic [#]	433	433	433	1 299	451	1 750
Chad [*]	867	867		1 734	902	2 636
Chile					125 247	125 247
Comoros [*]	433	433		866	451	1 317
Costa Rica					1 265	1 265
Côte d'Ivoire	728			728	5 082	5 810
Denmark					311 039	311 039
Djibouti					447	447
Dominican Republic ^{§.1}			388 263	388 263		388 263
Ecuador					19 893	19 893
Fiji					1 393	1 393
Gabon [#]	5 989	5 987	45 470	57 446	9 221	66 667
Gambia [#]	433	433	65 287	66 153	451	66 604
Georgia ^{§.1}			5 241	5 241		5 241
Guatemala	11 938	225		12 163	12 458	24 621
Guinea	867			867	451	1 318
Guinea-Bissau [#]	433	433	144 956	145 822	451	146 273
Haiti					1 393	1 393
Honduras					518	518
Hungary					14	14
Iran (Islamic Republic of)	99 443	17 216		116 659	164 043	280 702
Jamaica	5 989			5 989	5 082	11 071
Jordan					10 122	10 122
Kyrgyzstan ^{§.1}			7 823	7 823	902	8 725
Liberia ^{§.1}			10 286	10 286	451	10 737
Libya	9 339			9 339	65 445	74 784
Madagascar	1 240			1 240	1 393	2 633
Malawi	239			239	902	1 141
Marshall Islands					5	5
Mauritania [*]	433	433	334	1 200	902	2 102
Mauritius					5 983	5 983
Mexico					848 821	848 821
Micronesia (Federated States of) [*]	433	433		866	451	1 317
Myanmar	47			47	4 590	4 637
Namibia					4 590	4 590
Nauru [*]	433	433		866	451	1 317
Nepal	2 561	36		2 597	2 746	5 343
New Zealand					14	14
Niger [#]	867	867	58 629	60 363	902	61 265
Pakistan					4 396	4 396
Papua New Guinea					1 844	1 844
Republic of Korea					23 041	23 041
Rwanda	433			433	902	1 335
Saint Vincent and the Grenadines	433			433	451	884

OUTSTANDING ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2014
(ADMINISTRATIVE PROGRAMME) (continued)

Member States	CHF					
	2013	2012	Previous years	Total	2014	Grand total
Sierra Leone [#]	433	433	4 201	5 067	451	5 518
Somalia [#]	433	433	6 615	7 481	451	7 932
South Sudan [*]	1 300	1 300		2 600	1 844	4 444
Sudan ^{#,2}	4 255	4 254	16 335	24 844	4 590	29 434
Suriname	716			716	1 844	2 560
Tajikistan					537	537
Togo	390			390	451	841
Trinidad and Tobago					20 285	20 285
Uganda ^{§,1}			149 499	149 499	2 746	152 245
Ukraine					35 168	35 168
United Republic of Tanzania					4 113	4 113
Vanuatu	433			433	451	884
Venezuela (Bolivarian Republic of)	134 035	5 156		139 191	288 910	428 101
Yemen	429			429	4 590	5 019
Zambia ^{§,1}			76 412	76 412		76 412
Zimbabwe					290	290
Total	879 519	39 805	1 051 989	1 971 313	3 575 734	5 547 047
Total USD (0.987)	891 103	40 329	1 065 845	1 997 278	3 622 831	5 620 108

* Member State subject to Article 4 of the Constitution (total: 6).

Member State that has lost its right to vote (total number: 8).

§ Member State whose voting rights have been restored (total number: 7).

¹ Member State that has concluded a payment plan and is up to date with the payments and whose voting rights have been restored (total number: 7).

² Member State that has agreed to a payment plan but has not met the agreed obligations and has lost its right to vote (total number: 1).

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 1,971,313 (USD 1,997,278) has been made for outstanding assessed contributions for 2013 and prior years.

	CHF	USD
Provision at 1 January 2013 (A)	6 110 385	6 707 338
Outstanding assessed contributions from 2012 at 1 January 2013 (B)	3 007 824	3 301 673
Payments received in 2013 for outstanding assessed contributions from 2012 and prior years (C)	(3 078 898)	(3 381 802)
Decrease in provision due to payment by Member States (B – C)	(71 074)	(80 129)
Foreign exchange rate fluctuation during the year (D)		181 485
Provision at 31 December 2013 (A + B – C + D)	6 039 311	6 808 693
	CHF	USD
Provision at 1 January 2014 (E)	6 039 311	6 808 693
Outstanding assessed contributions from 2013 at 1 January 2014 (F)	1 497 641	1 688 434
Payments received and write-off in 2014 for outstanding assessed contributions from 2013 and prior years (G)	(5 565 639)	(5 810 013)
Decrease in provision due to payment by Member States and assessed contributions write-off (F – G)	(4 067 998)	(4 121 579)
Foreign exchange rate fluctuation during the year (H)		(689 836)
Provision at 31 December 2014 (E + F – G + H)	1 971 313	1 997 278

STATEMENT OF FINANCIAL PERFORMANCE BY SERVICE
FOR THE PERIOD ENDED 31 DECEMBER 2014 (in US dollars)

	Movement, Emergency and Post-crisis Migration Management	Migration Health	Migration and Development	Regulating Migration	Facilitating Migration	Migration Policy and Research	Reparation Programmes	General Programme Support/ Services	Administrative Programme	Total
REVENUE										
Earmarked contributions										
Voluntary contributions – earmarked	770 760 525	108 176 244	120 303 937	279 577 156	22 188 149	4 205 148	33 316 476	1 729 937		1 340 257 572
Assessed contributions									46 232 121	46 232 121
Receipts from refugees, migrants, sponsors, other	15 426 585	26 411 821	6 377 343	4 917 668	37 287 862	134 394	91 051	212 814		90 859 538
In-kind contributions	421 195	1 030 468		4 769				86 838		1 543 270
Transfers between projects	(926 040)	247 445	(103 405)	(392 452)	47 565	103 284		1 023 603		
Subtotal: Earmarked	785 682 265	135 865 978	126 577 875	284 107 141	59 523 576	4 442 826	33 407 527	3 053 192	46 232 121	1 478 892 501
Unearmarked contributions										
Interest and other unearmarked revenue (net)								4 527 511		4 527 511
Voluntary contributions – unearmarked								3 642 761		3 642 761
Subtotal: Unearmarked								8 170 272		8 170 272
TOTAL REVENUE	785 682 265	135 865 978	126 577 875	284 107 141	59 523 576	4 442 826	33 407 527	11 223 464	46 232 121	1 487 062 773
EXPENSES										
Transportation assistance	162 998 278	6 055 932	1 112 333	42 601 864	25 690 690	566 179	1 210 499	284 787		240 520 562
Medical assistance	7 545 566	14 620 830	7 711	1 855 373	398 022	656	3 413 622	144 243		27 986 023
Direct assistance to beneficiaries	122 106 448	1 922 777	2 344 890	60 009 595	684 014	30 519	889 558	(887 023)		187 100 778
Implementing partner transfers	60 198 214	3 418 506	311 722	11 369 916	842 115	71 798	2 170 773	967 020		79 350 064
Contractual services (including on behalf of beneficiaries)	155 491 070	36 407 572	110 243 278	52 880 659	8 813 673	1 182 748	13 221 904	13 221 935	2 293 827	393 756 666
Staff salaries and benefits	133 415 286	42 851 357	7 478 195	67 814 697	11 994 729	2 082 646	4 883 940	42 537 253	36 745 996	349 804 099
Travel and subsistence	16 764 347	3 706 529	653 735	6 714 113	1 339 136	252 100	380 723	2 992 619	1 607 507	34 410 809
Supplies and consumables	74 001 150	13 769 457	2 138 590	28 055 350	5 435 993	254 238	4 613 312	6 310 273	3 183 705	137 762 068
Depreciation and amortization	5 584 139	1 069 284	74 727	656 586	98 033	1 302	52 590	3 411 692	164 793	11 113 146
Doubtful receivables									(121 582)	(121 582)
Other expenses	40 569 203	7 969 759	1 687 155	12 093 895	3 128 396	193	2 395 697	(64 782 573)	172 476	3 224 201
TOTAL EXPENSES	778 663 701	131 792 003	126 052 336	284 052 048	58 424 801	4 442 379	33 232 618	4 200 226	44 046 722	1 464 906 834

For segment by region, see Note 32: Segment reporting.

SOURCES AND APPLICATION OF OPERATIONAL SUPPORT INCOME FOR THE PERIOD ENDED 31 DECEMBER 2014

I. GENERAL

	USD		
	2014 Revised budget	Actual	Variance
2014 SOURCES			
Project-related overhead			
General overhead (a)	40 756 000	48 369 691	(7 613 691)
Overhead to cover staff security (b)	9 863 000	10 837 682	(974 682)
Total project-related overhead	50 619 000	59 207 373	(8 588 373)
Miscellaneous income			
Unearmarked contributions	3 554 000	3 642 761	(88 761)
Interest income and other	4 500 000	4 527 511	(27 511)
Total miscellaneous income (c)	8 054 000	8 170 272	(116 272)
TOTAL	58 673 000	67 377 645	(8 704 645)
2014 APPLICATION			
Application of project-related overhead			
Staff and services at Headquarters	8 999 000	7 974 164	1 024 836
Staff and services for Manila Administrative Centre	5 880 000	5 346 800	533 200
Staff and services for Panama Administrative Centre	1 415 000	1 113 550	301 450
Staff and services for Regional Offices	13 087 000	12 903 244	183 756
Staff and services for Special Liaison Offices	688 000	704 466	(16 466)
Staff and services in Country Offices	3 893 000	3 999 286	(106 286)
African Capacity Building Centre	411 000	372 039	38 961
Global activity/support	3 673 000	3 261 084	411 916
PRISM	2 800 000	1 944 616	855 384
Unbudgeted activities and structures	2 060 000	1 954 799	105 201
Application of project-related overhead excluding staff security (d)	42 906 000	39 574 048	3 331 952
Staff security (e)	9 863 000	10 815 239	(952 239)
Application of project-related overhead	52 769 000	50 389 287	2 379 713
Application of miscellaneous income			
IOM Development Fund - Line 1	1 400 000	1 400 000	
IOM Development Fund - Line 2	6 654 000	6 770 272	(116 272)
Application of miscellaneous income (f)	8 054 000	8 170 272	(116 272)
TOTAL	60 823 000	58 559 559	2 263 441
		On modified accruals (budgetary) basis	On full accruals (IPSAS) basis
Operational Support Income (a + c - d - f) ^{1, 2}		8 795 643	8 357 999
Staff security (b - e) ³		22 443	129 962
Surplus/(deficit) for the period		8 818 086	8 487 961

¹ The Operational Support Income reserve now stands at USD 21,637,327 (2013 restated: USD 13,279,328).

² The net accrual adjustment to full accruals (IPSAS) basis is USD 437,644 for the Operational Support Income reserve.

³ The net accrual adjustment to full accruals (IPSAS) basis is USD 107,519 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 the income used for staff security which is generated from the overhead rate applied to a project's total costs. These funds are for payment of the cost of IOM's participation in the United Nations Department of Safety and Security (UNDSS) and, within the limits of available resources, the cost of minimum operating security standards (MOSS) compliance requirements, evacuations and other staff security costs.

Statement for the staff security mechanism for the period ended 31 December 2014

	USD	
	2014	2013
Source		
Project-related overhead income	10 837 682	9 844 587
Total contributions to the mechanism	10 837 682	9 844 587
Application		
UNDSS fees		
Malicious acts insurance*		189 707
Field-related costs	6 681 461	5 727 152
Total UNDSS fee	6 681 461	5 916 859
MOSS requirements and other staff security costs	3 790 595	5 606 487
IOM Kabul compound attack	343 183	1 505 751
Total expenditure	10 815 239	13 029 097
Surplus/(Deficit) for the period (on modified accruals (budgetary) basis)	22 443	(3 184 510)
Net accruals adjustment	107 519	555 109
Surplus/(Deficit) for the period (on full accruals (IPSAS) basis)	129 962	(2 629 401)

* The 2014 malicious acts insurance policy premium (USD 241,911) was paid in January 2015.

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 2014 of USD 56.5 million (2013: USD 47.3 million) an additional USD 6.8 million (2013: USD 6.1 million) was allocated to Line 2 of the IOM Development Fund for use in 2015. This amount is in addition to the USD 1.4 million annual allocation to Line 1 of the IOM Development Fund, bringing the total allocation for the IOM Development Fund for the year 2015 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.

		2014 USD
Line 1		1 400 000
Line 2		
	Actual 2014 Operational Support Income	56 539 963
	Operational Support Income base	20 000 000
	Difference	36 539 963
	Allocation to Line 2 (25% of USD 36 539 963) for application in 2015	9 134 991
	Less: amount exceeding miscellaneous income	(2 364 719)
		6 770 272
	Total Operational Support Income allocation from 2014	8 170 272

EXPENDITURE BY LOCATION FOR THE PERIOD ENDED 31 DECEMBER 2014
(in US dollars)

	USD		
	Operational programmes	Administrative programme	Total
ASIA AND THE PACIFIC			
Afghanistan	46 461 033		46 461 033
Australia	6 221 027		6 221 027
Bangladesh	3 480 587		3 480 587
Cambodia	1 340 475		1 340 475
China	1 685 863		1 685 863
China, Hong Kong Special Administrative Region	442 760		442 760
India	580 193		580 193
Indonesia	40 758 436		40 758 436
Iran (Islamic Republic of)	4 423 272		4 423 272
Japan	4 413 938		4 413 938
Lao People's Democratic Republic	453 248		453 248
Malaysia	15 309 521		15 309 521
Marshall Islands	913 024		913 024
Micronesia (Federated States of)	1 586 520		1 586 520
Mongolia	76 220		76 220
Myanmar	7 144 135		7 144 135
Nauru	270 083		270 083
Nepal	20 766 299		20 766 299
Pakistan	33 043 535		33 043 535
Papua New Guinea	4 882 043		4 882 043
Philippines – Administrative Centre	51 180 733	1 127 146	52 307 879
Republic of Korea	422 597		422 597
Solomon Islands	176 439		176 439
Sri Lanka	4 618 151		4 618 151
Thailand – Regional Office	30 210 104	1 128 470	31 338 574
Timor-Leste	583 626		583 626
Vanuatu	152 863		152 863
Viet Nam	5 725 749		5 725 749
TOTAL ASIA AND THE PACIFIC	287 322 474	2 255 616	289 578 090
CENTRAL AND WEST AFRICA			
Benin	57 209		57 209
Burkina Faso	419 941		419 941
Cabo Verde	94 679		94 679
Cameroon	1 242 577		1 242 577
Central African Republic	14 390 200		14 390 200
Chad	7 619 720		7 619 720
Congo	558 237		558 237
Côte d'Ivoire	3 797 783		3 797 783
Gambia	138 256		138 256
Ghana	5 654 395		5 654 395
Guinea	2 470 548		2 470 548
Guinea-Bissau	5 372		5 372
Liberia	4 747 012		4 747 012
Mali	5 685 075		5 685 075
Mauritania	1 627 017		1 627 017
Niger	7 040 937		7 040 937
Nigeria	7 701 075		7 701 075
Senegal – Regional Office	2 097 023	793 490	2 890 513
Sierra Leone	917 669		917 669
Togo	106 795		106 795
TOTAL CENTRAL AND WEST AFRICA	66 371 520	793 490	67 165 010

EXPENDITURE BY LOCATION FOR THE PERIOD ENDED 31 DECEMBER 2014
(in US dollars) (continued)

	USD		
	Operational programmes	Administrative programme	Total
EAST AND HORN OF AFRICA			
Burundi	2 404 077		2 404 077
Djibouti	1 828 136		1 828 136
Ethiopia	26 445 446	238 129	26 683 575
Kenya – Regional Office	31 928 490	660 514	32 589 004
Rwanda	6 744 427		6 744 427
Somalia	29 476 736		29 476 736
South Sudan	73 308 162		73 308 162
Uganda	9 388 010		9 388 010
United Republic of Tanzania	4 859 307		4 859 307
TOTAL EAST AND HORN OF AFRICA	186 382 791	898 643	187 281 434
MIDDLE EAST AND NORTH AFRICA			
Algeria	49 402		49 402
Egypt – Regional Office	9 285 822	564 045	9 849 867
Iraq	64 417 740		64 417 740
Jordan	50 360 680		50 360 680
Kuwait	648 322		648 322
Lebanon	17 627 202		17 627 202
Libya	4 603 305		4 603 305
Morocco	4 293 817		4 293 817
Qatar	975		975
Saudi Arabia	225 614		225 614
Sudan	15 579 547		15 579 547
Syrian Arab Republic	26 050 600		26 050 600
Tunisia	4 178 125		4 178 125
United Arab Emirates	186 180		186 180
Yemen	29 574 948		29 574 948
TOTAL MIDDLE EAST AND NORTH AFRICA	227 082 279	564 045	227 646 324
SOUTHERN AFRICA			
Angola	2 186 488		2 186 488
Botswana	229 403		229 403
Democratic Republic of the Congo	18 316 090		18 316 090
Madagascar	8 622		8 622
Malawi	323 816		323 816
Mauritius	550 321		550 321
Mozambique	2 392 547		2 392 547
Namibia	334 797		334 797
South Africa – Regional Office	10 989 152	821 465	11 810 617
Zambia	2 962 026		2 962 026
Zimbabwe	4 721 745		4 721 745
TOTAL SOUTHERN AFRICA	43 015 007	821 465	43 836 472
SOUTH AMERICA			
Argentina – Regional Office	16 579 443	603 808	17 183 251
Bolivia (Plurinational State of)	1 887 298		1 887 298
Brazil	29 999		29 999
Chile	6 777 673		6 777 673
Colombia	134 803 957		134 803 957
Ecuador	4 185 145		4 185 145
Paraguay	471 791		471 791
Peru	119 993 890		119 993 890
Uruguay	692 185		692 185
Venezuela (Bolivarian Republic of)	1 534 291		1 534 291
TOTAL SOUTH AMERICA	286 955 672	603 808	287 559 480

EXPENDITURE BY LOCATION FOR THE PERIOD ENDED 31 DECEMBER 2014
(in US dollars) (continued)

	USD		
	Operational programmes	Administrative programme	Total
CENTRAL AND NORTH AMERICA AND THE CARIBBEAN			
Canada	3 581 428		3 581 428
Costa Rica - Regional Office	3 164 143	785 341	3 949 484
Cuba	18 127		18 127
Dominican Republic	1 352 848		1 352 848
El Salvador	1 397 482		1 397 482
Guatemala	247 304		247 304
Guyana	617 528		617 528
Haiti	33 901 070		33 901 070
Honduras	2 298 699		2 298 699
Jamaica	872 325		872 325
Mexico	4 798 875		4 798 875
Nicaragua	1 150 621		1 150 621
Panama	2 273 238	614 252	2 887 490
Trinidad and Tobago	172 051		172 051
USA Chicago	4 306 329		4 306 329
USA JFK Airport	11 989 280		11 989 280
USA Los Angeles	3 359 309		3 359 309
USA Miami	5 502 461		5 502 461
USA New York	4 131 677	192 541	4 324 218
USA Newark	2 894 936		2 894 936
USA Orange County	539 508		539 508
USA Washington, D.C.	3 476 878	120 163	3 597 041
TOTAL CENTRAL AND NORTH AMERICA AND THE CARIBBEAN	92 046 117	1 712 297	93 758 414
EUROPEAN ECONOMIC AREA			
Austria	5 350 163		5 350 163
Belgium - Regional Office	20 574 430	1 046 075	21 620 505
Bulgaria	1 428 415		1 428 415
Croatia	81 701		81 701
Cyprus	48 606		48 606
Czech Republic	504 197		504 197
Denmark	646 612		646 612
Estonia	276 129		276 129
Finland	5 073 109		5 073 109
France	1 015 136		1 015 136
Germany	10 722 307		10 722 307
Greece	16 956 370		16 956 370
Hungary	1 088 770		1 088 770
Ireland	1 653 650		1 653 650
Italy	8 308 346		8 308 346
Latvia	401 329		401 329
Lithuania	700 896		700 896
Malta	1 373 471		1 373 471
Netherlands	17 125 254		17 125 254
Norway	10 692 395		10 692 395
Poland	3 202 701		3 202 701
Portugal	910 120		910 120
Romania	2 130 205		2 130 205
Slovakia	1 832 078		1 832 078
Slovenia	88 314		88 314
Spain	3 409 351		3 409 351
Switzerland (Bern)	5 285 141		5 285 141
United Kingdom	2 650 745		2 650 745
TOTAL EUROPEAN ECONOMIC AREA	123 529 941	1 046 075	124 576 016

EXPENDITURE BY LOCATION FOR THE PERIOD ENDED 31 DECEMBER 2014
(in US dollars) (continued)

	USD		
	Operational programmes	Administrative programme	Total
EASTERN AND SOUTH-EASTERN EUROPE AND CENTRAL ASIA			
Albania	592 055		592 055
Armenia	741 114		741 114
Austria – Regional Office	1 477 638	901 953	2 379 591
Azerbaijan	1 017 942		1 017 942
Belarus	2 366 741		2 366 741
Bosnia and Herzegovina	3 177 067		3 177 067
Georgia	1 878 508		1 878 508
Kazakhstan	1 999 299		1 999 299
Kyrgyzstan	1 109 354		1 109 354
Montenegro	217 203		217 203
Republic of Moldova	2 744 564		2 744 564
Russian Federation	9 195 636		9 195 636
Serbia	1 937 417		1 937 417
UNSC resolution 1244-administered Kosovo	6 173 509		6 173 509
Tajikistan	3 091 602		3 091 602
The former Yugoslav Republic of Macedonia	345 521		345 521
Turkey	19 037 604		19 037 604
Turkmenistan	414 417		414 417
Ukraine	19 795 684		19 795 684
Uzbekistan	588 159		588 159
TOTAL EASTERN AND SOUTH-EASTERN EUROPE AND CENTRAL ASIA	77 901 034	901 953	78 802 987
TOTAL FIELD LOCATIONS	1 390 606 836	9 597 392	1 400 204 228
TOTAL GENEVA HEADQUARTERS	35 909 739	35 037 419	70 947 158
GRAND TOTAL ON IOM BUDGETARY BASIS	1 426 516 575	44 634 811	1 471 151 386
Net accruals adjustment	(5 656 463)	(588 089)	(6 244 552)
GRAND TOTAL ON IPSAS BASIS	1 420 860 112	44 046 722	1 464 906 834

The regional split given above is consistent with the Programme and Budget for 2014.

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 2014, there were 81,610 movements (2013: 69,883) under the Refugee Loan Fund.

Fund statement for the year ended 31 December 2014

	2014 USD	2013 USD
Opening balance at the beginning of the year		
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
Opening balance at the beginning of the year	25 158 126	9 977 079
Contributions to the Fund		
Contributions from the United States Government	139 810 000	118 197 858
Accrued contribution from the United States Government	-	27 318 000
Contributions from self-payers	91 903	138 327
Promissory note repayments	45 530 114	43 606 075
Interest income	2 771	743
Miscellaneous income	232 710	296 871
Total contributions to the Fund	185 667 498	189 557 874
Transfers from the Fund to operational projects		
Africa	(53 035 549)	(41 130 209)
Middle East	(60 160 389)	(51 700 077)
Latin America and the Caribbean	(4 525 272)	(3 946 510)
North America	(1 085 778)	(1 058 051)
Asia and Oceania	(59 877 064)	(61 102 477)
Europe	(19 178 837)	(15 438 760)
Total transfers from the Fund to operational projects	(197 862 889)	(174 376 084)
Interest paid to the United States Government	(2 771)	(743)
Closing balance at the end of the year	12 959 964	25 158 126
Closing balance at the end of the year		
Balance of funds from the United States Government	12 648 411	24 846 573
Balance of funds from the IOM Refugee Loan Fund	311 553	311 553
TOTAL	12 959 964	25 158 126

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 2014 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 2014 in the analysis below. The recoverable value on previously issued notes was not significantly adjusted.

	2014 USD	2013 USD
Estimated recoverable value at the beginning of the year	110 500 000	71 900 000
Estimated recoverable value of new notes issued during the year	51 497 488	82 125 435
Adjustment of previously estimated recoverable value	32 626	80 640
Cash collections during the year	(45 530 114)	(43 606 075)
Estimated recoverable value at the end of the year*	116 500 000	110 500 000

* Estimated recoverable value for the United States Government.

By way of background, it should be noted that the average repayment rate for loans that have been outstanding for five years or more has increased steadily in recent years, from an average of 44 per cent in 1996 to 73 per cent as of 2014. 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	
MEMBER STATES				
Argentina			7 605 015	7 605 015
Australia			66 115 953	66 115 953
Austria		39 500	5 476 906	5 516 406
Belgium		1 603 261	11 323 438	12 926 699
Bosnia and Herzegovina			13 175	13 175
Brazil			(5 436 880)	(5 436 880)
Bulgaria			430 499	430 499
Burkina Faso			39 265	39 265
Canada			44 589 690	44 589 690
Colombia			95 206 058	95 206 058
Costa Rica			5 713	5 713
Côte d'Ivoire			6 751	6 751
Cyprus			85 279	85 279
Czech Republic			(274 692)	(274 692)
Denmark			3 136 613	3 136 613
Dominican Republic			12 124	12 124
Egypt			441 935	441 935
Estonia			261 957	261 957
Finland			5 651 439	5 651 439
France			959 452	959 452
Germany			19 322 110	19 322 110
Greece			10 653 257	10 653 257
Guyana			362 182	362 182
Haiti			3 917 238	3 917 238
Honduras			1 661 194	1 661 194
Hungary			869 931	869 931
Iceland			13 041	13 041
Ireland			1 688 211	1 688 211
Italy			10 412 378	10 412 378
Japan			35 657 430	35 657 430
Jordan			43 537	43 537
Kazakhstan			14 975	14 975
Latvia			499 510	499 510
Libya			(1 695 796)	(1 695 796)
Lithuania			414 827	414 827
Luxembourg			827 373	827 373
Malta			704 479	704 479
Mauritius			72 493	72 493
Mexico			4 727 399	4 727 399
Micronesia (Federated States of)			190 000	190 000
Netherlands			23 563 782	23 563 782
New Zealand			1 188 946	1 188 946
Nicaragua			6 045	6 045
Norway			24 680 465	24 680 465
Paraguay			114 232	114 232
Peru			212 647 260	212 647 260

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

	USD			Total
	In-kind contribution	Unearmarked	Earmarked	
MEMBER STATES				
Philippines			3 015 237	3 015 237
Poland			3 301 806	3 301 806
Portugal			993 145	993 145
Republic of Korea			1 680 000	1 680 000
Romania			1 032 040	1 032 040
Serbia			106 360	106 360
Slovakia			1 533 539	1 533 539
Slovenia			53 331	53 331
South Africa			344 014	344 014
Spain			3 204 505	3 204 505
Sweden	48 817		22 136 101	22 184 918
Switzerland			19 891 462	19 891 462
Thailand			1 153 062	1 153 062
The former Yugoslav Republic of Macedonia			3 294	3 294
Trinidad and Tobago			14 191	14 191
Turkey			168 224	168 224
United Kingdom of Great Britain and Northern Ireland			68 481 108	68 481 108
United States of America	11 000	2 000 000	398 189 563	400 200 563
Uruguay			115 005	115 005
Total: Member States	59 817	3 642 761	1 113 622 178	1 117 324 756
NON-MEMBER STATES, AGENCIES AND OTHER				
Non-Member States			10 030 861	10 030 861
European Commission			134 672 236	134 672 236
United Nations organizations	311 457		169 066 402	169 377 860
Private sector	388 274		5 326 642	5 714 916
Other organizations	783 722		12 394 290	13 178 012
Total: Non-Member States, agencies and others	1 483 453		331 490 431	332 973 884
Promissory note repayments			45 641 547	45 641 547
Net interest and other income		4 527 511		4 527 511
Refugees, migrants, sponsors and others			90 859 538	90 859 538
Year-end net accrual adjustments			(150 496 584)	(150 496 584)
GRAND TOTAL CONTRIBUTIONS	1 543 270	8 170 272	1 431 117 110	1 440 830 652

Note: Contributions from European Union Member States and the European Commission totalled USD 333,106,138.

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
MEMBER STATES			
ARGENTINA			
Technical cooperation among developing countries			1 666 844
Technical cooperation linking entrepreneurs worldwide and promoting return of experts – Argentina			1 548 507
Administrative and technical assistance for the national directorate of migration (DNM) programme			1 270 822
Identification and formulation of international policies to reverse rural to urban migration – Argentina			760 284
Assistance for the “extended school day” programme – Argentina			666 917
Assistance for Río Negro to develop and execute programmes for native and migrant labour – Argentina			568 748
Modernization of equipment for immigrant registration procedures – Argentina			559 829
Improvement of municipal management in order to reduce migration – Argentina			223 391
Administrative assistance for Río Negro: Development and implementation of initiatives to support productive modernization			98 220
Support for the management of technical affairs of the border directorate – Argentina			86 887
Development and assistance to design a sustainable urban transportation system – Argentina			76 172
Assistance to support the programme of transport infrastructure and development – Argentina			58 054
Funds received in 2014 – to be allocated			20 000
Designing, formulating and implementing programmes and policies for health at provincial level – Argentina			3 109
Technological modernization and establishment of a document centre providing quick access to documentation – Argentina – for refund			(510)
Technical assistance for the ministry of science, technology and productive innovation – net of “for refund”			(2 260)
Total: Argentina – Earmarked			7 605 015
AUSTRALIA			
Regional cooperation agreements in Indonesia			25 808 321
Reintegration assistance for irregular migrant (asylum-seeker) returnees from Australia			7 080 179
Assisted passage, medical and related services for movements to Australia			5 130 346
Health assessment for Australia-bound migrants (visa class 200 to 204)			3 216 014
Case management, counselling and reintegration planning for Christmas Island in Australia			2 812 858
Support for processing migrant facilities in Nauru – Australia			2 518 657
Coordination and outreach migration management support through IOM satellite sites – Indonesia			2 129 637
Departure health check: Australia-funded cases			1 864 850
Immigration information and counselling services in Australia			1 748 470
Sri Lankan biometrics project – phase II			1 661 431
Socioeconomic transitions and rehabilitation programme for Sri Lanka (ACRP 3)			1 510 688
Australian cultural orientation (AUSCO global 2)			1 341 046
Community stabilization through assistance, livelihood support and information campaigns – Sri Lanka			1 229 128
Partnership in migration management and border control in Papua New Guinea			1 132 122
Imigrasi quarantine support project for Indonesia – phase III			834 879
AUSCO: Australian cultural orientation – Thailand			763 242
Climate adaptation, disaster risk reduction and education – Federated States of Micronesia			714 924
Assisted voluntary return and capacity-building in migration management in Papua New Guinea			582 518
Establishment of the regional support office within the Bali process regional cooperation framework – phase I – Thailand			512 645
Migrant outreach and messaging in Indonesia			469 925
Improving health care and education for asylum-seekers and refugees in Malaysia			405 263
Voluntary return support and reintegration assistance for Bali process member states – phase II – Thailand			346 475
Capacity enhancement programme for front-line border officials – phase I – Thailand			268 097
Emergency operations centres for enhanced disaster preparedness and response capacity – Indonesia			213 787
Sri Lankan biometrics project – phase I			188 291
Effective practices on international migration and refugee protection: Thematic brief on assisted voluntary return and reintegration			178 731
Technical cooperation for migration management and capacity-building – Afghanistan			176 178
Associate expert in Geneva – Switzerland			174 006
Bali process (Australian funds)			152 022

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
AUSTRALIA (continued)			
Policy guides on identifying and providing specialized support to trafficked persons – Thailand			136 730
Bali ministerial conference on people smuggling, trafficking and related transnational crime			125 967
Contract manager to work with the immigration and citizenship service authority of Papua New Guinea			115 018
Community liaison team project to promote Australian government messaging to potential irregular migrants – phase II – Indonesia			114 388
Evaluative research on the assisted voluntary return and reintegration of migrants – Switzerland			112 386
Strategic communication campaign to deter potential irregular migration to Australia – Viet Nam			107 264
Immediate humanitarian assistance for forced returnees in Somalia			93 985
Capacity-building in migration management in Afghanistan: Advisory support for the ministry for refugees			78 337
IDM 2014 – Human mobility and development: Emerging trends and new opportunities for partnerships – Switzerland			60 000
IOM Canberra ad hoc service fee project			57 400
World migration report 2015 – Australia-funded – Switzerland			40 000
Support for returning migrants – Cambodia			40 000
Assistance for irregular migrants in Timor-Leste – phase II			35 009
Research on irregular migration and people smuggling from Bangladesh			33 676
Expert meeting to create the IRIS accreditation and monitoring framework: Global – Switzerland			30 000
Assistance for irregular migrants in Timor-Leste			4 217
Document verification services for departments of immigration and citizenship in East Africa (Kenya)			1 455
Border protection development project – Latin America (Peru) – for refund			(4 487)
Strengthening disaster risk reduction capacity and promoting community resilience in West Java – for refund			(24 948)
Border control and migration assessment – Lao People's Democratic Republic – for refund			(81 151)
Enhancing data collection among member states and international organizations of the Bali process – Thailand – for refund			(124 025)
Total Australia – Earmarked			66 115 953
AUSTRIA			
Unearmarked income		39 500	
Voluntary repatriation from Austria			1 386 232
Assisted voluntary return and reintegration of returnees to the Russian Federation			709 140
Assisted voluntary return and reintegration of returnees to Afghanistan			691 019
Austrian voluntary contribution			468 000
Assisted voluntary return and reintegration to the Russian Federation (Chechen Republic) – phase V			339 068
Humanitarian admission of 600 Syrian refugees to Austria			312 891
Assistance for the voluntary return and reintegration of returnees to the Russian Federation (Chechen Republic)			295 547
Assisted voluntary return and reintegration of returnees – phase II – Pakistan			292 008
Assisted voluntary return and reintegration for Nigerian nationals in Austria – phase V – Nigeria			280 962
Humanitarian admission of 250 Syrians to Austria			172 997
Cultural orientation training for young refugees (CulTrain III) – Austria			115 397
Voluntary return and reintegration assistance for Nigerian nationals – net of “for refund”			97 626
Assistance for the voluntary return and reintegration of returnees to Georgia – net of “for refund”			85 161
Assisted voluntary return and reintegration for Nigerian nationals in Austria – phase IV			41 905
Assisted voluntary return and reintegration for minors and young adults from the Republic of Moldova with emphasis on the prevention of (re-)trafficking			37 610
Cultural orientation training for unaccompanied minor refugees – phase II – Austria			34 388
Enhancing the identification of victims of trafficking in the Austrian asylum procedure (IBEMA)			31 923
Development of country fact sheets on the economic and socioeconomic situation – Austria			26 738
GIVE – Grassroots integration through volunteering experiences – Ireland			19 763
Assistance for the voluntary return and reintegration of returnees to Georgia – phase II			18 915
Cultural orientation training for unaccompanied minor refugees in Austria			16 330
Return and reintegration assistance for voluntary returnees to UNSC resolution 1244-administered Kosovo – phase II – net of “for refund”			11 021
Assisted voluntary return and reintegration in the Russian Federation (Chechen Republic) – net of “for refund”			612
Assisted voluntary return and reintegration for Nigerian nationals in Austria – net of “for refund”			(20)

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
AUSTRIA (continued)			
Return and reintegration assistance for voluntary returnees to the Republic of Moldova – phase II – for refund			(511)
Return and reintegration assistance for voluntary returnees to Nigeria – phase II – for refund			(1 277)
Assistance for the return and reintegration of returnees to the Russian Federation – for refund			(2 033)
Return and reintegration assistance for voluntary returnees to UNSC resolution 1244-administered Kosovo – for refund			(2 174)
Study of the situation and status of Russian nationals receiving basic welfare support – for refund			(2 331)
Total: Austria – Unearmarked and earmarked		39 500	5 476 906
BELGIUM			
Unearmarked income		1 603 261	
Return of asylum-seekers from Belgium (REAB)			4 148 134
Assisted voluntary return and reintegration from Belgium – Belgium			1 447 052
Supporting ACP-EU cooperation on migration and development – Belgium			1 119 565
Reintegration assistance from Belgium (direct assistance costs) – net of “for refund”			883 623
Pilot project for the mobilization of Moroccans residing in Belgium for the development of Morocco			802 139
Establishment of an IOM office in the Central African Republic			543 478
IOM-UPU Burundi migration and development – Switzerland			543 478
Assistance for voluntary return from Belgium			405 724
Strengthening capacities for migration management in the Democratic Republic of the Congo at the border crossings of Zongo and Kamako			276 625
Miscellaneous staff and office expenses for Brussels country office			225 543
Staff and office expenses – Brussels			198 125
Assisted voluntary return and reintegration for migrants in an irregular situation in Morocco and willing to return to their country of origin			187 735
Reintegration assistance from Belgium (direct assistance costs)			179 856
Assisted voluntary return and reintegration assistance for families – Belgium			143 318
Post-arrival reintegration assistance to Russian nationals from Belgium, France, Netherlands and Sweden – net of “for refund”			103 229
Facilitating refugee resettlement – Belgium (2013)			53 961
Enhanced reintegration approach as a durable solution for unaccompanied minors – Belgium			53 190
Facilitating refugee resettlement in Belgium			36 232
Assisted voluntary return and reintegration support for families residing in adapted holding facilities			17 086
Fostering health provision for migrants, the Roma and other vulnerable groups			13 587
Assisted voluntary return and reintegration from Belgium – net of “for refund”			(2 522)
Awareness campaign to mitigate irregular migration from the Russian Federation (Chechen Republic) to Belgium – for refund			(4 575)
Reintegration support in the countries of return for migrants with special needs – for refund			(51 147)
Total: Belgium – Unearmarked and Earmarked		1 603 261	11 323 438
BOSNIA AND HERZEGOVINA			
Building the capacities and strengthening cooperation between law enforcement officials – Montenegro			13 175
Total: Bosnia and Herzegovina – Earmarked			13 175
BRAZIL			
Resettlement programme for Brazilian families in Cobija in the Plurinational State of Bolivia (Brazilian–Bolivian border) – for refund			(5 436 880)
Total: Brazil – Earmarked			(5 436 880)
BULGARIA			
Assisted voluntary return and reintegration of third-country nationals illegally residing in Bulgaria			149 192
Assisted voluntary return and reintegration of third-country nationals illegally residing in Bulgaria			129 170
Assisted voluntary return programme for up to 250 migrants returning to their respective countries			74 859
Functioning and development of IOM information centres for migrants – Bulgaria			62 184
Provision of information and counselling to asylum-seekers under the assisted voluntary return programme – Bulgaria			15 093
Total: Bulgaria – Earmarked			430 499

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
BURKINA FASO			
Ad hoc services			39 265
Total: Burkina Faso – Earmarked			39 265
CANADA			
Canadian resettlement programme – net of “for refund”			11 207 954
Resettling Haitian families			8 935 991
Support for South Sudan crisis – IOM emergency appeal 2014			3 205 160
2014 Syria humanitarian assistance response plan (SHARP) – Switzerland			2 302 026
Typhoon Haiyan strategic response plan: Philippines 2013–2014			2 281 022
Canadian orientation abroad			2 277 153
Comprehensive rural economic development for microregions in Colombia			2 230 138
Combating trafficking of children and youth in Ukraine			2 162 896
Iraqi refugees resettlement processing to Canada – Syrian Arab Republic			1 837 469
Assistance to address irregular migration and smuggling in West Africa – Ghana			1 510 980
Displacement tracking and monitoring system and rapid response for population movements – Sudan			1 368 613
Camp coordination and camp management and protection joint cluster action to counter violence against women and girls – Switzerland			933 707
Assistance to address irregular migration and smuggling – phase III – Ghana			602 962
Front-line officer awareness training on proactive and preventive policing: FLOAT-3P – Indonesia			484 785
Emergency assistance – IOM 2014 – South Sudan			456 204
Evacuation support, transitional shelter and protection for vulnerable populations – Philippines			368 324
Displacement tracking and support-building for the peace process in the Bangsamoro areas – Philippines			368 324
Improving socioeconomic development and mitigating migration impacts for families – Colombia			324 941
Regional coordination and capacity-building for border security in Central America – El Salvador			301 314
Enhancing the capacity of the government of Timor-Leste to combat human smuggling and related crimes			184 352
Research and policy dialogue initiative on migration and remittances in Ukraine			179 051
Capacity-building in combating human smuggling in Papua New Guinea (COUNTER)			173 611
Strengthening the border management and intelligence capacity of Thai government officials			151 246
Immigration medical examinations, tuberculosis treatments and vaccinations for Bhutanese refugees			128 680
Contributing to the regional support office of the Bali process professional engagement programme – Thailand			108 597
Establishment of the technical support unit of the regional conference on migration			101 669
Document verification service in China for Manitoba province – Canada			88 160
Building technical capacity to combat migrant smuggling in Viet Nam			71 189
Document examination support centre – phase II – Bangkok			58 199
Enhancing the passport issuance service to combat human smuggling and trafficking in Cambodia			48 043
Emergency return assistance for Ethiopian migrants stranded in Saudi Arabia			43 948
Needs assessments for Bhutanese refugee families in Nepal			32 915
IOM assistance for displaced Tibetans in India – Nepal			26 060
Return of highly vulnerable migrants to Central America and Mexico			15 000
Harmonization of protocols for tuberculosis diagnosis and treatment of Bhutanese refugees in Nepal			14 304
Workshop on unscrupulous immigration consultants – Mexico			10 331
Pre-consular support services for Alberta province – Canada			4 197
Tracking internally displaced persons in South Kordofan, Abyei, Blue Nile and White Nile states – Sudan – net of “for refund”			(818)
Improving labour migration administration in Central America and the Dominican Republic – phase II – for refund			(9 005)
Total: Canada – Earmarked			44 589 690
COLOMBIA			
Promoting comprehensive care and protecting children under peacebuilding strategies – Colombia			41 988 616
Promotion of the rights guaranteed in early childhood against forced recruitment in Choco – Colombia			17 184 848
Promotion and prevention in priority public health issues – Colombia			7 683 999
Community stabilization and improving infrastructure of educational establishments – Colombia			4 292 872
Support for the design, management and implementation of policies for rural development – Colombia			3 318 531

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
COLOMBIA (continued)			
Support for the coordination and management of temporary accommodation – Colombia			3 186 670
Support for community stabilization through improved education in border areas – phase II – Colombia			2 035 179
Support for administrative agrarian processes to recover and draw up deeds for vacant land for conflict victims – Colombia			1 375 754
Technical assistance for strengthening the inter-agency information system for transitional justice – Colombia			1 217 717
Guidance and vocational training for adolescent victims of the Colombian armed conflict – Colombia			1 170 866
Establishing educational infrastructures under the sectoral action plan in Choco – Colombia			983 607
Strengthening the ability of ethnic groups to manage the development of their territories – Colombia			838 297
Winter emergency action plan for the education sector – phase I – Colombia			806 959
Improving educational infrastructure for the population displaced by natural disasters – Colombia			749 125
Implementation of the information system on human rights of the ministry of interior – Colombia			728 832
Strengthening planning and monitoring processes of the Colombian institute for rural development (INCODER) – Colombia			652 985
Implementation of phase I of the operational plan for information systems (POSI) – Colombia			606 375
Implementation and transfer of a model for the economic reintegration of demobilized individuals – Colombia			536 434
Support unit for comprehensive care and reparations for victims (UARIV) – Colombia			516 866
Contribution to community stabilization in the municipality of Puerto Carreño – Colombia			514 954
Support for the implementation of strategies for promoting the rights of children – Colombia – net of “for refund”			513 534
Support plan for positive return sponsored by the ministry of foreign affairs – Colombia			469 011
Creating small businesses with victims of forced displacement based on microfranchising models – Colombia			440 044
Strengthening institutional capacities for territorial development – Colombia			417 320
Support for community stabilization through educational improvement in border areas – Colombia			412 977
Strengthening public policy on issues of electoral transparency – Colombia			345 169
Management of the migratory effects of the Ituango hydroelectric project: Improving livelihoods – Colombia			340 433
Support for the restitution of rights – Colombia			329 803
Consolidation of aspects of the unified public policy on victims of the internal armed conflict – Colombia			282 402
Strengthening capacity of inter-agency coordination of UAERIV with the entities of SNARIV for victim reparations – Colombia			260 417
Promoting resilience and family bonds from early childhood as a prevention strategy – Colombia			235 688
Support for the implementation of land pilot projects in new territories of peace – Colombia			234 016
Technical assistance for the ministry of interior on strategies to combat trafficking in Colombia			224 626
Generating inputs for updating the catalogue of professions – Colombia			207 836
Implementation of a pilot centre for comprehensive care and reparations for victims of armed conflict – Colombia			199 005
Design and implementation of a model for a corporate management unit for the care and reparations for victims – Colombia			164 138
Management of projects to rebuild water supply and basic sanitation infrastructure – Colombia			155 039
Institutional strengthening for the high council of Bogota for victim reparations in Colombia			154 640
Systematization of social service activities for participants to comply with law 1424 – Colombia			150 415
Technical assistance for the design and implementation of the outreach plan of the victims’ unit – Colombia			145 914
Drafting of a chapter on ethnicity in the ten-year public health plan which takes into account the Roma population – net of “for refund”			118 472
Support for the ministry of foreign affairs for actions to prevent human trafficking – Colombia			81 967
Improving quality of life in the village of Tanela through consultations with the community – Colombia			50 079
Strengthening social and community organizations for integrated risk management in Bogota – Colombia			47 722
Implementation of and support for the international conference on migration and human rights – Colombia			15 282
Technical support for access to goods, rural development and prosperity for displaced families – for refund			(593)
Preparation of the national study on climate change and migration – Colombia – for refund			(2 025)
Prevention of displacement through support for the public land policy – Colombia – for refund			(8 982)
Protection of the land and property of internally displaced persons in Colombia (PTPD–GOC) – for refund			(32 214)

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
COLOMBIA (continued)			
Institutional strengthening for the Afro-Colombian population through training strategies – Colombia – for refund			(86 890)
Formulation and implementation of productive projects for members of the patriotic union and the Colombian communist organization – Colombia – for refund			(243 191)
Support for social sustainability and productivity of families subjected to violence on returned land – Colombia – for refund			(805 478)
Total: Colombia – Earmarked			95 206 058
COSTA RICA			
Establishment of the technical support unit of the regional conference on migration			4 651
Return of highly vulnerable migrants to Central America and Mexico			1 062
Total: Costa Rica – Earmarked			5 713
CÔTE D'IVOIRE			
Restoration project of social capital and social cohesion – Côte d'Ivoire			6 751
Total: Côte d'Ivoire – Earmarked			6 751
CYPRUS			
Office establishment costs in Nicosia – Belgium			57 001
Research to identify the factors that affect voluntary returns – Belgium			28 278
Total: Cyprus – Earmarked			85 279
CZECH REPUBLIC			
Supporting primary health care in areas affected by a massive influx of internally displaced persons in Iraq			148 515
The return centre 2014 – Czech Republic			103 575
Assisted voluntary return from the Czech Republic in 2014			86 862
Increasing quality of reintegration of migrants of the Republic of Moldova: Creation of a crisis centre – Czech Republic			64 415
Assisted voluntary returns from the Czech Republic			22 090
Reintegration programme for returnees from the Czech Republic – phase III			20 916
Return centre 2013 – Czech Republic			18 366
Reintegration programme for returnees from the Czech Republic			12 029
Assisted voluntary return and reintegration promotion in the Czech Republic			11 967
Cash incentives and measures for returnees from the Czech Republic			11 005
Reintegration of returnees from the Czech Republic – phase II			10 370
Innovative components in returns II – Czech Republic			7 266
Sharing experience: Foreign practice in integration policy and integration courses – Czech Republic – net of “for refund”			6 913
Innovative components of return practice in EU member states for practitioners in the Czech Republic – phase III			5 982
Establishment of a return centre – Czech Republic			3 619
Regions benefiting from returning migrants – Czech Republic			3 011
ACCESS – Active citizenship: Enhancing political participation of migrant youth			1 253
Reintegration of returning Georgian migrants and the implementation of the EU readmission agreement – for refund			(812 845)
Total: Czech Republic – Earmarked			(274 692)
DENMARK			
Pilot project: Assisted voluntary return and reintegration support for asylum-seekers in Denmark			1 129 646
Family reunification in Denmark (FRDK)			718 277
Quota cases to Denmark (QCDK)			481 178
Reception and reintegration assistance for Afghan returnees from Denmark – Afghanistan			328 048
Information, assisted voluntary return and reintegration aid for migrants – phase II – Denmark			167 910
Building the capacities of institutions in Bosnia and Herzegovina to address mental health issues			136 334
Voluntary return assistance from Denmark (RADE)			77 393
Information, assisted voluntary return and reintegration aid for migrants – phase II – Denmark			70 696

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
DENMARK (continued)			
Intergovernmental consultations on migration – reimbursable costs			30 131
Danish programme against human trafficking in Eastern and South-Eastern Europe – for refund			(3 000)
Total: Denmark – Earmarked			3 136 613
DOMINICAN REPUBLIC			
Establishment of the technical support unit of the regional conference on migration			10 000
Return of highly vulnerable migrants to Central America and Mexico			2 124
Total: Dominican Republic – Earmarked			12 124
EGYPT			
Integrated migration information system – phase III – Egypt			441 935
Total: Egypt – Earmarked			441 935
ESTONIA			
Voluntary assisted return and reintegration for Estonia – phase V			171 912
Post-arrival cultural orientation for asylum-seekers and refugees in Estonia – 2 (EST-CO 2)			55 397
Public awareness-raising in Estonia: Asylum-seekers and refugees in migration – phase II (PAREM-II) – net of “for refund”			28 702
Improving the quality of asylum procedures in Estonia – phase II			27 483
Post-arrival cultural orientation for asylum-seekers and refugees in Estonia – for refund			(201)
Voluntary assisted return and reintegration programme from Estonia (VARRE IV) – for refund			(21 336)
Total: Estonia – Earmarked			261 957
FINLAND			
MIDA: Institutionalizing health-care improvement through temporary returns – Finland			2 608 696
Voluntary assisted return and reintegration programme in Finland – phase II			1 435 108
Quota refugee and family reunification resettlement – Finland			1 012 896
Administrative and support services and costs for the voluntary assisted return and reintegration programme in Finland – phase II			302 799
Associate expert – Pakistan			147 620
Voluntarily assisted return and reintegration programme in Finland			93 466
Reparations for victims of international crimes committed during the 1994 Rwandan genocide – Switzerland			51 448
Voluntary assisted return and reintegration programme in Finland – indirect costs			7 350
ACCESS – Active citizenship: Enhancing political participation of migrant youth			7 011
MIDA health northern Somali – for refund			(14 957)
Total: Finland – Earmarked			5 651 439
FRANCE			
Emergency provision of winterization non-food item support to internally displaced families across Iraq			315 259
Cooperation on transfer and reception in France of displaced Iraqi citizens and other refugees			230 981
Psychosocial support and mobilization for populations displaced by conflict in north-east Nigeria			181 466
Associate expert – Geneva – Switzerland			156 734
Post-arrival reintegration assistance to Russian nationals from Belgium, France, Netherlands and Sweden			155 857
ACCESS – Active citizenship: Enhancing political participation of migrant youth			6 258
Providing assistance to Azerbaijani nationals in Belgium, France, Netherlands and Sweden – for refund			(20 743)
Providing counselling to Afghan nationals returning from Belgium, France, Netherlands and Sweden – for refund			(66 358)
Total: France – Earmarked			959 452
GERMANY			
REAG/GARP Germany 2013: Nationwide financial assistance for voluntary returnees from Germany 2014 – net of “for refund”			9 964 872
Resettlement of 1,700 Syrian refugees from Lebanon to Germany – Switzerland			3 102 495
Emergency provision of life-saving transportation and winterization non-food item support for internally displaced persons – Iraq			1 864 909
Immediate assistance for internally displaced persons in Ukraine			851 064

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
GERMANY (continued)			
Post-arrival assistance for undocumented Afghan returnees from Iran and Pakistan – Afghanistan			630 517
REAG/GARP Germany 2013: Nationwide financial assistance for voluntary returnees from Germany 2013 – net of “for refund”			624 036
Psychosocial support and community mobilization for conflict-induced displaced populations in north-east Nigeria			492 925
Resettlement of refugees from Indonesia to Germany – Indonesia			491 979
Humanitarian admissions programme for Germany – Switzerland			428 363
Kurdish regional government reintegration of returnees from Germany			329 807
Resettlement of 208 refugees from the Syrian Arab Republic to Germany – Switzerland			254 708
Associate expert – Geneva – Switzerland			211 996
Enhancing protection of vulnerable migrants in southern Libya through assisted voluntary return and reintegration for vulnerable groups			190 597
Support for the national programme on the treatment and handling of disengaging combatants – Somalia			176 046
IOM information and return counselling centre – Germany – net of “for refund”			151 793
Improving technical capacity and coordination in migration management in Sudan			138 840
Reintegration and emigration programme for asylum-seekers in Germany (REAG)/GARP Germany 2012 – net of “for refund”			112 493
Psychosocial capacity-building for medical and social service providers – Chad – net of “for refund”			105 560
ZIRF counselling: Individual return-related inquiries 2014 – Germany			102 730
ZIRF counselling 2014: Country fact sheets – Germany – net of “for refund”			60 382
Fighting trafficking in persons through capacity-building for non-governmental organizations and law enforcement in Morocco			46 088
Training on stigma, discrimination and human rights related to health and migration – Dominican Republic			27 241
Integrated experts programme (GAPPO)			9 817
ZIRF counselling 2012: Country fact sheets – Germany – net of “for refund”			(138)
Social reintegration of returnees through community stabilization in areas of high return – Chad – for refund			(7 798)
Associate expert – Geneva – net of “for refund”			(13 159)
ZIRF counselling: Individual return-related inquiries 2013 – Germany – for refund			(19 195)
Combating trafficking in persons through capacity-building for law enforcement in Morocco – for refund			(51 849)
Resettlement of Iraqi refugees from Turkey to Germany – Turkey – for refund			(70 533)
Addressing needs and improving technical capacity and coordination in migration management in Sudan – for refund			(159 374)
Reintegration and emigration programme for asylum-seekers in Germany/GARP Germany 2011 – net of “for refund”			(725 101)
Total: Germany – Earmarked			19 322 110
GREECE			
Assisted voluntary return and reintegration from Greece: European return fund annual programme – phase IV			10 651 505
International school of culture and communication – Greece			1 752
Total: Greece – Earmarked			10 653 257
GUYANA			
Health promotion among key populations in the mining and logging sector of Guyana			362 182
Total: Guyana – Earmarked			362 182
HAITI			
Project for the reconstruction of vulnerable areas in Port-au-Prince – Haiti			3 227 454
Institutional support for field shelters and evacuation activities conducted by the directorate for civil protection (DPC) – Haiti			689 784
Total: Haiti – Earmarked			3 917 238
HONDURAS			
Institutional strengthening – Honduras			1 329 301
Modernization of the passport issuance process by Honduras			331 894
Total: Honduras – Earmarked			1 661 194

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
HUNGARY			
Hungarian assisted voluntary return and reintegration project 2013 – Hungary			559 270
Complex reintegration assistance for assisted voluntary returnees to UNSC resolution 1244-administered Kosovo			120 429
Reintegration assistance for assisted voluntary returnees to UNSC resolution 1244-administered Kosovo			103 853
Hungarian information project on assisted voluntary return and integration – Hungary			54 656
Awareness-raising information programme on assisted voluntary return – Hungary			31 722
Total: Hungary – Earmarked			869 931
ICELAND			
Resettlement of quota refugees to Iceland (QRR)			13 041
Total: Iceland – Earmarked			13 041
IRELAND			
Voluntary assisted return and reintegration programme 2014 – Ireland			642 835
Voluntary assisted return and reintegration programme for irregular migrants 2014 – Ireland			388 769
Voluntary assisted return and reintegration programme 2013 (IVARRP) – Ireland			260 138
Resettlement assistance for Ireland			174 024
Voluntary assisted return and reintegration programme 2013 (VARRP) – Ireland			140 690
Strengthening the outreach of assisted voluntary return and reintegration in Ireland			81 756
Total: Ireland – Earmarked			1 688 211
ITALY			
Assisted voluntary return and reintegration activities for vulnerable migrants – PARTIR VI – Italy			1 767 936
Assisted voluntary return and reintegration activities for vulnerable migrants – PARTIR V – Italy			1 418 285
AUSILIUM: Assisted voluntary return for irregular migrants and those at risk of having irregular status – Italy			820 793
AUSILIUM module 2: Assisted voluntary return for irregular migrants and those at risk of having irregular status – Italy			802 139
Improving the resilience of communities affected by large-scale migration flows – South Sudan			635 324
Support for law enforcement in combating smuggling of migrants and trafficking in persons – Jordan			635 324
Family tracing activities and assisted voluntary return and reintegration of unaccompanied migrant children residing in Italy			592 885
Community stabilization for communities affected by conflict and high levels of displacement in Mali			544 218
NIGERIMM – challenges of migration in Niger			414 093
PRAESIDIUM IX: Strengthening reception capacity of migration flows – Italy			405 236
IOM core activities in migration management – Rome			401 070
Module 2: REEMPLOY II – Italy			347 574
E-BOSLA: Benefiting from pre-departure orientation to leverage integration – phase II – Italy			290 909
Community stabilization initiatives for communities affected by conflict and displacement in Mali			271 739
PRAESIDIUM VIII – Italy			243 922
Return migration and sustainable reintegration – REEMPLOY – phase III – Italy			231 729
Assistance for the Italian programme “international labour mobility” in line with labour migration management			143 526
Associate expert – Egypt			107 602
Capacity-building on protection of victims of trafficking in Morocco			86 880
Resettlement of 39 Eritreans from Libya to Italy			53 742
Strengthening the fight against trafficking in persons and migrant smuggling – Bosnia and Herzegovina			46 113
Common reception standards in the Lazio region – Italy			33 788
INSERIRE: Socioeconomic integration of asylum-seekers and refugees in the Lazio region – Italy			28 133
HEADSTART: Fostering integration before departure – Czech Republic			27 137
Intercultural competence training of trainers for health professionals in Sicily – Italy			22 130
VISI – Vulnerability, inclusion, support and socioeconomic integration – Italy			19 467
Promoting family reunification and the transfer of unaccompanied minor asylum-seekers (PRUMA) – Italy			13 569
Assisted voluntary return and reintegration activities for vulnerable migrants – PARTIR IV – Italy			7 259
Repatriation of non-EU citizens from Italy			5 299
Humanitarian emergency from North Africa – assisted voluntary return scheme – for refund			(5 443)
Total: Italy – Earmarked			10 412 378

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
JAPAN			
Assistance for vulnerable migrants and capacity-building in Afghanistan			5 400 000
Promoting safety of migrants and mobile populations in Somalia through humanitarian assistance			3 902 974
Support for Middle East and North African countries – Iraq, Jordan, Lebanon, Syrian Arab Republic, Turkey and Yemen			3 307 900
Shelter and disaster risk reduction support for vulnerable populations affected by typhoon Haiyan – Philippines			3 000 000
Provision of shelter and protection support for individuals most affected by the 2014 humanitarian crisis in Iraq – Iraq			3 000 000
Emergency response addressing the basic needs of Iraqi internally displaced persons fleeing violence in Mosul governorate – Iraq			1 300 000
Emergency grant aid for South Sudanese refugees and internally displaced persons – South Sudan			1 200 000
Promoting human security of migrants and mobile populations in Somalia through border management			1 097 026
Supporting the government of Yemen in addressing migration management challenges			1 000 000
Improving human security for relocated internally displaced persons in Mozambique through emergency protection measures			1 000 000
Reintegration of female returnees from Sudan and the Central African Republic in Chad			1 000 000
Conflict prevention and food security interventions in south-east Mauritania – phase II			1 000 000
Community stabilization for mobile populations and their host communities in Kenya			1 000 000
Strengthening border management in Uganda			1 000 000
Assistance for vulnerable migrants and host communities in Burundi			1 000 000
Responding to needs of newly displaced internally displaced persons and breaking their cycle of dependency in Darfur – Sudan			1 000 000
Facilitating safe voluntary repatriation for Angolan former refugees to and within Angola			1 000 000
Promoting peace and social cohesion through dialogue and social activities in west Côte d'Ivoire			1 000 000
Emergency and post-crisis assistance for migrants and refugees in Ethiopia			1 000 000
Voluntary return assistance for migrants in the United Republic of Tanzania			1 000 000
Early recovery and community stabilization assistance in Timbuktu, Gao and Mopti – Mali			1 000 000
Associate expert in Kenya			250 943
Preparation of the pilot project for refugee resettlement to Japan			213 412
Return and reintegration assistance for trafficked victims in Japan			160 443
Associate expert in Geneva – Switzerland			148 639
Associate expert – Thailand			124 907
Associate expert in Geneva – Switzerland			87 849
Assisted voluntary return and reintegration – pilot project in Japan – net of “for refund”			32 134
Bali process website support (Japanese funds)			10 000
Associate expert – Accra			9 351
Assistance during the migration crisis – Democratic Republic of the Congo – for refund			(152 792)
Humanitarian aid for expelled migrants from Angola in West Kasai and Bas-Congo – Democratic Republic of the Congo – for refund			(435 356)
Total: Japan – Earmarked			35 657 430
JORDAN			
Enhancing tuberculosis management for the international migrant population – Jordan			43 537
Total: Jordan – Earmarked			43 537
KAZAKHSTAN			
Funds received in 2014 – to be allocated			14 975
Total: Kazakhstan – Earmarked			14 975
LATVIA			
Security and tolerance: Towards successful integration of immigrants in Latvia – phase IV			208 425
Assisted voluntary return and reintegration – phase VI – Latvia			167 989
Security and tolerance: Towards successful integration of immigrants in Latvia – phase V			103 750
Assisted voluntary return and reintegration – Latvia – phase V			19 346
Total: Latvia – Earmarked			499 510

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
LIBYA			
Out-of-country voting 2013 – Libya – for refund			(1 695 796)
Total: Libya – Earmarked			(1 695 796)
LITHUANIA			
Return home VI – Lithuania			63 966
Innovative development of intercultural competence for police officers – Lithuania			62 246
Reintegration: A future in the homeland – phase II – Lithuania			54 313
Assistance for children and their families: Building specialists' intercultural competence – phase II – Lithuania			53 261
Combating human trafficking by increasing social responsibility – Lithuania			47 936
European migration network: National contact point for Lithuania 2014			39 483
Reintegration: A future in the homeland – phase III – Lithuania			34 634
Capacity-building for practitioners – phase IV – Lithuania			26 567
Assisted voluntary return for vulnerable persons – phase VI – Lithuania			20 872
Return home – phase V – Lithuania – net of “for refund”			12 669
Assisted voluntary return for vulnerable persons – phase V – Lithuania – net of “for refund”			(1 119)
Total: Lithuania – Earmarked			414 827
LUXEMBOURG			
Assisted voluntary return and reintegration from Luxembourg – Belgium			653 826
Assisted voluntary return and reintegration from Luxembourg – Belgium – net of “for refund”			105 477
Cooperation on services for refugee resettlement – Belgium			68 070
Total: Luxembourg – Earmarked			827 373
MALTA			
Assisted voluntary return and sustainable reintegration in the country of origin – Malta			419 142
Assisted voluntary return and sustainable reintegration in the country of origin			196 357
Towards effective integration support for third-country nationals in Malta: Inception of a one-stop migrant resource centre			47 187
Cooperation between Malta and African countries to enhance migration dialogue and development – Malta			40 817
Pan-European conference – Work: a tool for inclusion or a reason for exclusion – Malta			29 980
Promoting the integrity of recruitment and employment of third-country nationals in Malta			18 479
Pilot project for intra-EU relocation from Malta (EUREMA II) – for refund			(47 483)
Total: Malta – Earmarked			704 479
MAURITIUS			
Assessment of the border control system at main ports of entry in Mauritius			72 493
Total: Mauritius – Earmarked			72 493
MEXICO			
Assistance for returned migrants in the northern border of Mexico (“Somos Mexicanos”)			3 646 825
Assistance for returnees – Mexico			1 030 949
Establishment of the technical support unit of the regional conference on migration			33 333
Study on trafficking in persons for sexual and labour exploitation in the state of Jalisco – Mexico			9 212
Return of highly vulnerable migrants to Central America and Mexico			7 080
Total: Mexico – Earmarked			4 727 399
MICRONESIA (FEDERATED STATES OF)			
Promoting safe migration through the establishment of migrant resource centres in the Federated States of Micronesia – phase II			190 000
Total: Micronesia (Federated States of) – Earmarked			190 000
NETHERLANDS			
Return and emigration of aliens from the Netherlands (REAN) 2014			8 898 735
Partnership on health and mobility in the mining sector of Southern Africa			2 381 352

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
NETHERLANDS (continued)			
Return and reintegration regulation 2012 (HRT 2012)			1 664 402
Temporary return of qualified nationals			1 514 630
Funds received in 2014 - to be allocated			1 458 387
Assisted voluntary return and enhanced reintegration support for former asylum-seekers - Netherlands			1 206 290
Return and reintegration regulation for (former) asylum-seekers from the Netherlands 2014			1 098 474
Resettlement in the Netherlands - net of "for refund"			966 819
Assisted voluntary return from detention and alternatives for irregular migrants - Netherlands			845 441
Strengthening the Indonesian national police through institution-building - phase III			807 062
Sustainable returns and reconstruction in the Abyei area - South Sudan			635 324
Outreach and assisted voluntary return for vulnerable irregular migrants - phase II - Netherlands - net of "for refund"			324 756
Assisted voluntary return and enhanced reintegration support - phase II - Netherlands			291 459
Assisted voluntary return and reintegration of migrants with a medical condition - phase III - Netherlands			217 311
CO Nareis: Global cultural orientation for family reunification to the Netherlands			211 670
Assisted voluntary return enhanced reintegration support 1.1 (AVR ERS 1.1/AVR ERS 2) - Netherlands			198 909
Assisted voluntary return from detention - phase IV - Netherlands - net of "for refund"			178 799
Associate expert in Geneva - Switzerland			154 127
Assisted voluntary return and reintegration of migrants with medical conditions - Netherlands - net of "for refund"			144 806
Supporting the establishment of a human rights-based framework for the EU: Turkey readmission agreement			142 292
Assisted voluntary return and reintegration to their countries of origin for irregular migrants stranded in Morocco			127 065
World migration report 2015 - Netherlands-funded - Switzerland			122 400
Providing counselling and referral assistance to Afghan nationals in Belgium and the Netherlands			95 556
Evaluating multisectoral aspects of vulnerability to HIV/AIDS and sexually transmitted diseases of Senegalese men - Senegal			74 395
NLCO III: Towards a structural cultural orientation programme for the resettlement of refugees in the Netherlands			43 473
Journalism, media and the challenge of human trafficking reporting - Kuwait			36 000
Post-arrival and reintegration assistance for Congolese minors from the Netherlands - Democratic Republic of the Congo			32 712
Supporting Turkey's effort to manage migration in line with the new national legislation			16 558
Assisted voluntary return and reintegration conference - Netherlands - net of "for refund"			15 945
Reception assistance for returning Afghans			14 946
Enhancing capacities in EU member states to promote solutions for unaccompanied minors - Belgium			10 884
The role of media in combating human trafficking - Kuwait			8 665
Post-arrival reintegration for Angolan unaccompanied minors returning from the Netherlands			8 004
Supporting the government to exchange good practices and lessons learned in the security sector - Egypt			6 803
HEADSTART: Fostering integration before departure - Czech Republic			6 588
UAM 4 - Outreach, counselling and reintegration for (former) unaccompanied minors - Netherlands			5 257
Engaging the private sector in Angola in the return of migrants residing in the Netherlands - phase I			3 592
NLCO II: Innovative orientation approaches towards refugee integration - Netherlands			1 008
Measures to enhance the assisted voluntary return and reintegration of migrants - Netherlands - for refund			(11 774)
Providing counselling to Afghan nationals returning from Belgium, France, Netherlands and Sweden - for refund			(32 846)
Providing assistance to Azerbaijani nationals in Belgium, France, Netherlands and Sweden - for refund			(50 913)
Enhanced reintegration support (AVR ERS) - Netherlands - for refund			(51 953)
Post-arrival reintegration assistance for Russian nationals from Belgium, France, Netherlands and Sweden - net of "for refund"			(120 065)
Return and emigration of aliens from the Netherlands (REAN) - 2013 - for refund			(139 563)
Total: Netherlands - Earmarked			23 563 782
NEW ZEALAND			
Movements to New Zealand			1 143 358
Consular support service for New Zealand			45 587
Total: New Zealand - Earmarked			1 188 946

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
NICARAGUA			
Establishment of the technical support unit of the regional conference on migration			4 945
Return of highly vulnerable migrants to Central America and Mexico			1 100
Total: Nicaragua – Earmarked			6 045
NORWAY			
Voluntary assisted return programme 2014 – Norway			4 613 547
Financial support for assisted voluntary returnees – phase VI – Norway			4 278 046
Recovery assistance for the population affected by typhoon Haiyan – Philippines			2 394 636
Information, return and reintegration support of Afghan nationals (IRRANA VIII) – Norway			2 143 878
Information, voluntary return and reintegration support for Iraqi nationals – Norway			1 604 572
Post-arrival reception and reintegration assistance for Afghan nationals – PRAN VI			1 285 172
Programme against human trafficking in Eastern Europe – Ukraine			848 672
Contributions and invoicing – Norway			846 826
Cultural orientation programme for Norway-bound refugees			835 409
Quota cases to Norway – refugees from Europe – Norway (REN)			810 619
Reintegration and rehabilitation of victims of trafficking in Ukraine (VoT III)			738 664
Empowering victims of trafficking, vulnerable migrants, their families and communities – Kazakhstan			707 905
Funds received in 2014 – to be allocated			701 899
Enhancing protection and improving knowledge on the risks of irregular migration in Sudan			626 204
Family reunification in Norway – refugees from the Middle East and Africa (RMEA)			607 804
Programme for assisted voluntary returns for irregular migrants in Turkey			412 882
Outreach for voluntary return 2014 – Norway			360 855
Long-term integration of internally displaced persons in Ukraine			351 746
Fostering local state-civic partnerships for sustainable economic development in the Republic of Moldova			335 249
Norwegian support for IOM stock pre-positioning and data-collection innovation 2014 – Switzerland			325 045
Assisted voluntary return and reintegration of Afghans residing in Iran to Afghanistan – Iran			289 017
Information, voluntary return and reintegration support for vulnerable migrants from Norway			245 218
Financial support for assisted voluntary returnees			191 928
Building the capacities of institutions in Bosnia and Herzegovina to address mental health issues			123 441
LEAN coordination of the voluntary assisted return programme – Norway			83 750
Consultative meeting on human trafficking and smuggling from the Horn of Africa to North Africa and to Europe – Ethiopia			74 316
Voluntary repatriation from Norway			34 751
Cultural orientation programme for Norway-bound refugees			19 460
Construction of a centre for women in Faryab – Afghanistan – for refund			(46 455)
Voluntary assisted return programme from Norway – net of “for refund”			(1 164 592)
Total: Norway – Earmarked			24 680 465
PARAGUAY			
Strengthening the institutional capacities of Paraguay (SEDERREC)			84 352
Additional office support costs for IOM Asunción – Paraguay			29 880
Total: Paraguay – Earmarked			114 232
PERU			
Support for the project to build and equip a convention centre in Lima – Peru			127 640 736
Technical and administrative assistance to Banco de la Nación in the construction of its new headquarters – Peru			41 403 704
Strengthening the national police for community security and stabilization – Peru			28 104 936
Technical assistance project for EsSalud’s work management services – Peru			20 032 526
Technical and administrative assistance for the drinking water and sewerage project – Peru			1 313 964
Management of funds for the secondment of qualified human resources and humanitarian mobilization			870 321
Technical and administrative assistance for health and recovery of productive infrastructure – Peru			354 939
Technical cooperation among developing countries			58 045
Strengthening the institutional management of the ministry of education – Peru – for refund			(277 345)
Technical support for Lima’s town hall work execution services – for refund			(6 854 566)
Total: Peru – Earmarked			212 647 260

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
PHILIPPINES			
Construction of transitional shelters for typhoon Haiyan-affected populations – Philippines			1 586 979
Construction of transitional shelters and water and sanitation facilities for affected populations – Philippines			1 428 258
Total: Philippines – Earmarked			3 015 237
POLAND			
Assisted voluntary return and reintegration – phase II – part III – Poland			971 158
Assisted voluntary return and reintegration – phase II – part II – Poland – net of “for refund”			419 019
Migrants’ rights in practice – Poland			308 577
Consultancy, travel, reintegration: Assistance in voluntary return – phase II – Poland – net of “for refund”			296 023
Increasing the effectiveness of migration management – Poland			273 122
Consultancy, travel, reintegration: Assistance in voluntary return – phase II – Poland			177 528
Consultancy, travel, reintegration: Assistance for voluntary return – phase II – Poland			160 004
Supporting the integration of repatriates – phase II – Poland			159 361
Increasing the effectiveness of voluntary return – phase II – part III – Poland			97 723
Migrants’ rights in practice – Poland – net of “for refund”			87 297
Increasing efficiency of actions in the field of voluntary return – Poland – net of “for refund”			84 919
Assisted voluntary return from Poland and reintegration – part III			84 834
Supporting the integration of repatriates – Poland – net of “for refund”			46 722
Poland assisted voluntary returns programme 2006			46 389
Increasing effectiveness in the field of voluntary return – phase II – part II – Poland – net of “for refund”			42 720
Analysis of migrants’ enfranchisement process by example of EU countries – phase II – Poland			26 214
Analysis of migrants’ enfranchisement process by example of EU countries – Poland – net of “for refund”			20 607
Migrants’ rights in practice – Poland – for refund			(411)
Total: Poland – Earmarked			3 301 806
PORTUGAL			
Assisted voluntary return and reintegration programme (ARVoRE V) – Portugal			772 448
Assisted voluntary return and reintegration – phase IV – Portugal			159 679
IPAD expert in bilateral cooperation, migration and development			38 250
Certification and monitoring of a temporary installation centre in Porto			13 238
Fostering health provision for migrants, the Roma and other vulnerable groups			9 530
Total: Portugal – Earmarked			993 145
REPUBLIC OF KOREA			
Provision of shelter support for internally displaced persons affected by the 2014 humanitarian crisis in Iraq			1 000 000
Transitional shelter support and enhancement of evacuation centres for areas affected by typhoon Hagupit – Philippines			300 000
Delivery of life-saving shelter assistance for disaster-affected populations in Darfur – Sudan			200 000
Transit assistance for Libya crisis – Switzerland			180 000
Total: Republic of Korea – Earmarked			1 680 000
ROMANIA			
Strengthening the assisted voluntary return and reintegration programmes in Romania			314 061
National coordination of the integration of third-country nationals in Romania			230 096
National coordination of the integration of third-country nationals in Romania			208 258
Strengthening voluntary return and reintegration programmes in Romania			171 732
Resettlement of Iraqi refugees from Turkey to Romania in 2014			107 892
Total: Romania – Earmarked			1 032 040
SERBIA			
Capacity-building for the commissariat for refugees and migration (CRMS) monitoring unit – Serbia			106 360
Total: Serbia – Earmarked			106 360

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
SLOVAKIA			
Migration information centre to support the integration of migrants – phase VII – Slovakia			316 860
Voluntary return and reintegration in the country of origin – Slovakia			283 397
Migration information centre to support the integration of migrants – phase VI – Slovakia			178 904
Voluntary return and reintegration in the country of origin – Slovakia			168 639
Integration programme for persons resettled in Slovakia			160 000
Integration programme for persons resettled in Slovakia – phase III			121 094
Trafficking in humans beings – Slovakia			120 496
European migration network: National contact point for Slovakia			59 600
Enhancing intercultural competencies and regional cooperation of professionals in Slovakia – phase V			52 745
Enhancing intercultural competencies of professionals working with migrants in Slovakia – phase IV – net of “for refund”			33 308
Supporting primary health care in areas affected by a massive influx of internally displaced persons in Iraq (Slovakia funding)			25 490
Contribution towards rent premises – Bratislava			13 006
Total: Slovakia – Earmarked			1 533 539
SLOVENIA			
Slovenian assisted voluntary return and reintegration programme 2014-2015			40 737
Slovenian assisted voluntary return and reintegration programme			10 042
Legal counselling in the procedures for returning foreigners from Slovenia			2 552
Total: Slovenia – Earmarked			53 331
SOUTH AFRICA			
Research on health vulnerabilities of mobile populations and affected communities in ports in South Africa			249 995
Migration dialogue for Southern Africa (MIDSA)			94 019
Total: South Africa – Earmarked			344 014
SPAIN			
Voluntary assisted return and reintegration with particular attention to vulnerable persons – Spain			1 221 308
Voluntary assisted return and reintegration 2014 – Spain			466 426
Productive voluntary return 2014 – Spain			354 080
Programme for managing migratory flows, assisting integration and preventing irregular flows in Spain			325 123
Voluntary return of migrants from Catalonia – PREVICAT 2013 – Spain			308 436
Protection assistance for vulnerable internally displaced persons, returnees and northern communities – Mali			250 313
Voluntary return of migrants from Catalonia – PREVICAT 2014 – Spain – net of “for refund”			82 076
Providing and improving emergency shelter and non-food items for displaced families – Plurinational State of Bolivia			77 075
Funds received in 2014 – to be allocated			60 719
Voluntary return of migrants from Valencia – PREVIVAL 2014 – Spain			39 526
Training packages for health professionals to improve access to and quality of health services – Belgium			16 043
Resettlement project from Jordan to Spain – Spain			8 032
Protection of lands and property of the displaced population – phase III – Colombia – for refund			(2 063)
Administrative and technical assistance for the ministry of foreign affairs – Argentina – for refund			(2 590)
Total: Spain – Earmarked			3 204 505
SWEDEN			
Partnership on health and mobility in East and Southern Africa			2 839 373
Emergency response addressing the basic needs of Iraqi internally displaced persons fleeing violence across Iraq			2 755 620
Strengthening institutions through diaspora assistance in Somalia – public financial management			2 531 190
Responding to immediate and ensuing post-crisis needs of migrants and mobile populations – Zimbabwe			2 235 835
Quota cases to Sweden – refugees from Europe to Sweden			2 033 632
Provision of assistance for the most vulnerable internally displaced persons – Haiti			1 450 326
Family reunification resettlement cases to Sweden			1 143 028
Responding to immediate and ensuing post-crisis needs of migrants and mobile populations – Zimbabwe			897 666

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
SWEDEN (continued)			
Strengthening humanitarian response capacities through pre-positioning supplies and coordinated response – Kenya			725 163
Improving access to health and water and sanitation services along with community awareness/empowerment – Bangladesh			725 163
Provision of humanitarian and protection assistance to vulnerable persons and migrants throughout Yemen			716 332
Provision of humanitarian and protection assistance to Yemeni migrants returning from Saudi Arabia			716 332
Swedish medical programme for Bosnia and Herzegovina and UNSC resolution 1244-administered Kosovo – phase IV – period II	48 817		624 032
Reintegration grants for voluntary returnees from Sweden to Afghanistan			633 622
Fulfilling IOM's global humanitarian role through capacity-building and institutional strengthening			616 333
Reception and reintegration assistance for Afghan returnees from Sweden – Afghanistan			447 442
Supporting civil society in protecting the rights of vulnerable groups in Belarus			429 799
Post-arrival reception and reintegration assistance for Afghan nationals from Sweden – Afghanistan			325 231
Assisted voluntary return and reintegration for victims of trafficking and prostitution in Sweden			177 860
Voluntary return assistance from Sweden			76 209
Providing counselling to Afghan nationals returning from Belgium, France, Netherlands and Sweden			66 728
Awareness-raising on international migration in Istanbul – phase III – Turkey – for refund			(2 433)
Humanitarian assistance for returnees, stranded third-country nationals and internally displaced persons – Zimbabwe – for refund			(5 805)
The contribution of migrants: An IOM worldwide campaign – Switzerland – for refund			(22 577)
Total: Sweden – Earmarked	48 817		22 136 101
SWITZERLAND			
Mainstreaming migration into national development strategies – Switzerland			4 403 644
IOM Bern office costs			2 166 492
Reintegration assistance from Switzerland			2 013 910
Improving access to services for Syrian refugees living in Mersin – Switzerland			1 031 992
Humanitarian assistance and protection approaches for mixed migration movements in Morocco			753 756
Assisted voluntary return and reintegration from Switzerland to Nigeria (AVRSN 5)			710 000
Community stabilization for communities of high return – Chad			700 000
Facilitating the reintegration of internally displaced persons through durable solutions and equal participation – phase III – Zimbabwe			632 054
Assisted voluntary returns from Switzerland to Guinea			599 073
Fulfilling IOM's global humanitarian role through capacity-building and institutional strengthening			597 520
Assisted voluntary return and reintegration for sub-Saharan migrants – Morocco			545 657
Prevention of human trafficking through social work and community mobilization – phase II – Ukraine			467 033
Socioeconomic integration through enterprise development to address the problem of drug abuse – Georgia			436 199
Intraregional migration data and research management			409 473
Assisted voluntary return and reintegration from Switzerland to Nigeria – phase X			400 000
Reimbursable movements to/from Switzerland: Swiss REPAT-IOM movements programme – net of “for refund”			386 537
Reimbursable movements from/to Switzerland – Federal office for migration			373 920
Transitional shelter response for South Sudanese refugees in Gambella – Ethiopia			361 197
Support for the self-employment of youth and women in four communes in Conakry – Guinea			300 000
Assisted voluntary return and reintegration for victims of trafficking and cabaret dancers in Switzerland			264 964
Enhancing reintegration assistance for third-country nationals returning through the assisted voluntary return and reintegration programme of Greece			195 109
Addressing irregular migration of sub-Saharan Africans through southern Egypt			185 345
Assisted voluntary return and reintegration – Switzerland			180 122
Seconded staff member – Switzerland			168 384
Reimbursable movements to/from Switzerland – Swiss REPAT-IOM movements programme			167 436
Support for the immigration and asylum management system in Bosnia and Herzegovina			152 091
Short-term humanitarian and voluntary return assistance for migrants rescued at sea – Tunisia			134 078
Increased social protection and health assistance for mobile populations in south-east Myanmar			133 563
Support for displaced people in North Kivu by management and coordination of spontaneous sites – Democratic Republic of the Congo			122 280

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
SWITZERLAND (continued)			
Programme between IOM Bern and the canton of Vaud: Assisted voluntary return and reintegration – Switzerland			120 334
Funds received in 2014 – to be allocated			110 484
Building capacity to pursue the Sana'a declaration recommendations – Yemen			103 199
Fostering the economic and social benefits of migration in the South Caucasus (opening phase) – Georgia			99 482
Service fee collection point for the Swiss REAPT-IOM movements programme – Switzerland			98 390
Secondary school education in Armenia, Azerbaijan and Georgia to prevent trafficking in persons – phase II			95 197
Enhancing emergency response mechanisms for disaster-affected internally displaced persons in Ethiopia			93 541
Making migration in the Republic of Moldova work for development			91 200
Cantonal programme for return and reintegration assistance for asylum-seekers – Switzerland			76 501
Preventing child trafficking and exploitation among marginalized Thai communities – Thailand			71 508
Facilitating the reintegration of internally displaced persons through equal participation in the recovery of Zimbabwe			54 945
Capacity-building for the implementation of assisted voluntary return measures in Bulgaria			52 566
Strengthening reintegration support for Cambodian migrants returned from Thailand			52 112
Improving the protection of vulnerable migrants travelling through the Horn of Africa			52 029
Producing fact sheets and organizing round tables on trafficking in human beings			51 261
Emergency assistance for vulnerable migrants expelled from the Congo to the Democratic Republic of the Congo			50 000
International seminar on the integration of immigrants in Morocco			42 119
Strengthening the system of identification and protection of victims of trafficking in Serbia			34 000
Pilot project between IOM Bern and the canton of Vaud: Assisted voluntary return and reintegration			33 647
Celebration of the first migrants day in 2014 in Benin			28 805
Capacity-building for law enforcement and health professionals in the equi-health projects – Croatia			21 529
IT training for ministry of security and civil protection personnel – Guinea			21 000
International dialogue on migration 2013: Diaspora ministerial conference – Swiss funding – Switzerland			20 000
Supporting the establishment of effective readmission management in Azerbaijan			18 477
Return information fund – Switzerland			17 488
Global conference of regional consultative processes on migration – Peru			16 406
Awareness-raising to combat irregular migration through a TV miniseries “the missing steps” – Nigeria			13 000
Commemoration of the European day against trafficking: Protection and partnership – Switzerland			12 295
World migration report 2013: Migrant well-being and development – Swiss funding – Switzerland			11 325
EU election observation mission in Tunisia 2014 (Swiss-funded) – Belgium			10 940
EU election observation mission in UNSC resolution 1244-administered Kosovo 2014 (Swiss funding) – Belgium			7 399
Reimbursable transportation and other costs – Swiss-funded			1 466
EU election observation mission in UNSC resolution 1244-administered Kosovo 2013 (Swiss funding) – Belgium			1 257
Exhibition in Vienna on various forms of human exploitation – Switzerland – for refund			(1 089)
Assisted voluntary return to Georgia (AVRGE) – net of “for refund”			(16 853)
Assisted voluntary return from Switzerland to Iraq – for refund			(666 327)
Total: Switzerland – Earmarked			19 891 462
THAILAND			
Containment of artemisinin resistance and moving towards eliminating plasmodium falciparum –Thailand			1 143 062
Establishment of the regional support office within the Bali process regional cooperation framework – phase I – Thailand			10 000
Total: Thailand – Earmarked			1 153 062
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA			
Building the capacities and strengthening cooperation between law enforcement officials – Montenegro			3 294
Total: The former Yugoslav Republic of Macedonia – Earmarked			3 294
TRINIDAD AND TOBAGO			
Maintaining technical cooperation on migration in Trinidad and Tobago			14 191
Total: Trinidad and Tobago – Earmarked			14 191

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
TURKEY			
Supporting reconciliation in UNSC resolution 1244-administered Kosovo through the renovation of the orthodox chapel in Mitrovica municipality			59 324
Emergency humanitarian aid for the Rohingya temporarily detained in Thailand - phase II			51 200
Study report on public opinion and migration: A global survey, with a special focus on public attitudes to migration in G20 countries - Switzerland			50 000
IOM-UPU Burundi migration and development - Switzerland			7 700
Total: Turkey - Earmarked			168 224
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND			
Emergency shelter support for populations affected by typhoon Haiyan - Philippines			13 411 846
Shelter, non-food items and information management support for crisis-affected residents in the Syrian Arab Republic			8 253 602
Emergency support of IOM winterization strategy in the Kurdistan region of Iraq			6 319 115
Strengthening the protection of migrants through the humanitarian resilience programme - Yemen			5 235 346
Enhancing the resilience of the flood-affected population of Pakistan through safer shelter activities			4 280 303
Training academy for front-line Ebola response practitioners in Sierra Leone - Switzerland			4 149 850
Central Asia regional migration programme - Russian Federation			3 474 081
Provision of emergency non-food items and shelters to internally displaced persons, returnees and host communities in South Sudan			3 159 558
Support for resettlement of national staff and families working for the British Embassy in Kabul			2 638 818
Malakal protection-of-civilians site extension: Improving living conditions for internally displaced persons in the UNMISS base in Malakal - South Sudan			2 597 403
Assistance for the voluntary return and reintegration of returnees from Greece			1 655 634
Specification for reintegration assistance in Afghanistan			1 473 632
Gateway protection programme - United Kingdom			1 407 383
Humanitarian response in the United Republic of Tanzania			1 171 617
Humanitarian support for sustainable return and relocation of internally displaced persons in Haiti			961 406
Emergency response addressing critical needs of internally displaced persons fleeing violence in Ninewa governorate - Iraq			953 177
Integrated cooperation on Tajik-Afghan border security and community stabilization - Tajikistan			903 272
Enhancement of the security profile of Villa Somalia - net of "for refund"			551 243
Improving coordination of humanitarian interventions for undocumented nationals of Myanmar-Bangladesh			548 589
Gateway protection programme - United Kingdom			548 007
Gateway protection programme - United Kingdom			536 951
Facilitated reintegration scheme for detained migrants from the United Kingdom - year 1			529 494
Assisted voluntary returns for irregular migrants in Turkey			415 282
Building capacities for local, community-based civil organizations in providing support - Libya			371 298
Post-arrival reception and reintegration assistance for Afghan nationals from the United Kingdom			368 075
Iraq direct entry: Facilitating resettlement in the United Kingdom			363 018
Resettlement of Syrian vulnerable cases - United Kingdom			356 917
Gateway protection programme - United Kingdom			309 459
Post-arrival reception and reintegration assistance for Afghan nationals returning under UK assisted voluntary return			257 823
Return and reintegration in UNSC resolution 1244-administered Kosovo - phase III (EU-RRK III)			228 877
Improving UK-China cooperation on irregular migration - China			185 550
Promoting improved operation response to gender-based violence through the displacement tracking matrix and camp management - Switzerland			171 856
Promotion of sustainable reintegration in Iraq through the creation of job counselling - Iraq			159 845
Combating irregular migration through increasing capacity of field staff - Turkey			114 232
Building capacities of law enforcement officials to implement activities - Bosnia and Herzegovina			91 445
Supporting Turkey's efforts to develop a strategy and national action plan on irregular migration			65 444
Funds received in 2014 - to be allocated			52 365
Addressing the needs of unaccompanied minors in Greece			42 929
Building capacities of the ministry of defense to provide reintegration support - Bosnia and Herzegovina			41 667
Reintegrating Albanian victims of human trafficking - Albania			30 748
Island-wide survey on deportee reintegration - Jamaica			26 379
Buy responsibly: Awareness-raising campaign to counter human trafficking - Turkey			22 855

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND (continued)			
Enhancing the protection of migrant children working in the Kedougou gold mines – Senegal – net of “for refund”			20 353
Technical assistance for the government of Ethiopia: Reception, reinsertion, reintegration and post-reintegration			16 722
Capacity-building in migration and border management for Somalia			10 206
Establishing a risk analysis centre – Mauritania			9 709
Trafficking in humans beings – Slovakia			5 828
Information and outreach work in the Calais area – for refund			(18 099)
Total: United Kingdom of Great Britain and Northern Ireland – Earmarked			68 481 108
UNITED STATES OF AMERICA			
Unearmarked income		2 000 000	
United States Refugee Admission Programme			151 979 432
Federally administered tribal areas transition initiative in Pakistan – net of “for refund”			19 718 151
Community revitalization programme – phase IV – Iraq			18 000 000
Conflict victims project: Institutional strengthening activity – Colombia			15 500 000
Yemen transition initiative			14 680 446
Support for IOM activities in Egypt, Iraq, Jordan, Lebanon and Turkey in support of the Syria regional response plan 6 – Switzerland			12 800 000
Transition initiative for Somalia			12 791 520
Rapid response fund: South Sudan and Abyei			10 037 751
Community cohesion initiative – Afghanistan			9 594 665
Programme of community-oriented reintegration of former combatants in Colombia			9 300 000
Funds received in 2014 – to be allocated			8 099 467
Comprehensive assistance for families and returning unaccompanied children – El Salvador			7 583 500
Establishment of an IOM office in the Central African Republic			4 950 000
Rapid response fund: South Sudan and Abyei – net of “for refund”			4 940 564
Ebola crisis response in Liberia – Switzerland			4 881 288
Construction of health and education facilities – Kabul – Afghanistan			4 491 548
Improving access to health and water and sanitation along with community awareness in Cox’s Bazar – Bangladesh			3 780 441
Afghanistan rapid humanitarian assistance programme – net of “for refund”			3 641 107
Emergency response addressing Iraqi internally displaced persons fleeing violence in Anbar – Iraq			3 000 000
Rapid assistance programme for internally displaced persons of eastern Democratic Republic of the Congo			2 986 329
Programme to support children used by illegal armed groups and prevent recruitment of minors – Colombia			2 360 000
Emergency transportation assistance for South Sudanese asylum-seekers/refugees to refugee camps – Ethiopia			2 300 000
Hybrid mitigation, relief and reconstruction programme – Marshall Islands and Federated States of Micronesia			2 271 394
Emergency return assistance for Ethiopian migrants stranded in Saudi Arabia			2 000 000
Community policing and police professionalization project in Kasai Oriental province – Democratic Republic of the Congo			1 998 825
Migrant support programme 2010–2011 (MOC 2)			1 949 322
HIV prevention and care interventions for migrants and affected communities in Africa			1 856 802
Shelter support for flood-affected population of Sindh province in Pakistan			1 813 549
Assisting stranded returnees in Renk through onward transportation assistance – South Sudan			1 649 087
Enhanced opportunities for Moroccan youth			1 632 013
Providing infrastructure and regulatory reform to reduce population movement in eastern Democratic Republic of the Congo			1 506 313
Horn of Africa/Gulf of Aden/Yemen: Improving protection of migrants – phase V – Kenya			1 500 000
Afghanistan rapid humanitarian assistance programme			1 476 004
Emergency shelter and non-food item assistance for internally displaced persons and returnees – Yemen			1 370 027
Addressing irregular migration flows and upholding human rights of migrants – NOAH phase II – Egypt			1 333 725
Strengthening governments’ capacities while increasing vulnerable migrants’ resilience in the Greater Mekong Subregion and Malaysia			1 300 000
Migrants in countries in crisis: Reducing vulnerability of migrants in crisis situations – Switzerland			1 300 000

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
UNITED STATES OF AMERICA (continued)			
Mesoamerica regional migration programme: Special component on unaccompanied children – Costa Rica			1 200 000
Humanitarian assistance for displaced people and vulnerable host communities in the Diffa region – Nigeria			1 200 000
Emergency humanitarian assistance for the refugee population in Upper Nile state – South Sudan			1 200 000
Addressing irregular migration flows in Southern Africa – phase V – South Africa			1 170 000
Sustainable reforms for the State border guard service of Ukraine (SUREBU)			1 112 333
Fulfilling IOM's global humanitarian role through capacity-building and institutional strengthening			1 100 000
Reducing the vulnerability of Haitian migrants in the Dominican Republic via regularization and assisted voluntary return and reintegration			1 100 000
Enhancing the resilience of vulnerable communities in Abyan governorate – Yemen			1 078 148
Emergency flood mitigation and hurricane season preparation in Haiti			1 018 959
Emergency humanitarian assistance for populations affected by conflict in the Central African Republic			1 000 000
Assistance for conflict-affected populations in Mali through tracking and needs assessment of internally displaced persons			1 000 000
Health assistance for displaced persons and host communities and support for health systems in Lebanon			1 000 000
Provision of emergency water, sanitation and hygiene for vulnerable populations – South Sudan			947 898
Camp coordination and camp management and disaster risk management capacity-building programme in Southern Africa – phase II – Mozambique			909 123
Counter-trafficking project in Central Asia			868 661
Support for the national programme on disengaged combatants in Somalia			796 363
Regional programme to strengthen capacities to protect and assist vulnerable migrants – Costa Rica			753 376
Countering trafficking in persons in Ukraine			752 718
Disaster risk reduction through building community resilience – Papua New Guinea			744 455
Support for trafficking victims: Global return and reintegration and family reunification – United States			724 893
Abyei rehabilitation initiative – South Sudan – net of “for refund”			700 032
Capacity-building in relief commodities and supplies management for disaster preparedness – Haiti – net of “for refund”			689 763
Rapid response fund for humanitarian emergencies in Sudan			681 151
Disaster preparedness for effective response (PREPARE) programme – Federated States of Micronesia			678 336
Strengthening disaster risk reduction capacity and promoting community resilience – Indonesia			664 232
Community cohesion initiative – Niger – net of “for refund”			633 231
Population baselines, population tracking and return impact assessments in Darfur – Sudan			624 079
Migrants in countries in crisis initiative secretariat – Switzerland			600 000
Beyond durable solutions: Building the capacity of refugee and host community youth – phase II – Djibouti			599 500
Expanded vaccination and presumptive treatment project for US-bound refugees (CDC-funded)			590 051
Provision of psychosocial support and winterization non-food items to recently internally displaced persons – Iraq			557 150
Regional programme to strengthen capacities to protect and assist vulnerable migrants – Costa Rica			550 000
Income tax reimbursement			537 285
Emergency assistance programme for persons in search of international protection – Colombia			525 000
Strengthening criminal justice response to trafficking in persons and guaranteeing legal assistance in the Republic of Moldova			500 000
Strengthening Tajik government response capacities to counter human trafficking – Tajikistan			500 000
Physical security response for internally displaced persons who are victims/survivors of sexual and gender-based violence – phase IV			498 000
Emergency assistance programme for Colombians seeking international protection in Ecuador			475 000
Supporting human rights and the rule of law in Iraq – net of “for refund”			464 563
Addressing protection concerns related to internal displacement and forced migration in Zimbabwe			450 047
Support for vulnerable groups during recovery in Tacloban and surrounding areas – Philippines			433 112
Immediate assistance for internally displaced persons in Ukraine			405 000
Enhancing capacity to manage mixed migration in China within the northern Mekong region – phase V			400 000
Making the case on human trafficking in Timor-Leste: Capacity-building and policy development			400 000
Preventing abuse by aid workers: Piloting inter-agency community-based complaint mechanisms			400 000
Enhancing the protection of vulnerable migrant workers in Myanmar			395 161
Ensuring a comprehensive approach to address smuggling and trafficking in Egypt			382 737
Enhancing the overseas health assessment and management of United States-bound refugees			379 931

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
UNITED STATES OF AMERICA (continued)			
Comprehensive socioeconomic reintegration of Haitian returnees from the United States			376 635
Disaster risk reduction: Building community resilience in Timor-Leste – phase II			376 345
Technical assistance for the government of Libya in enhancing the protection of vulnerable migrants			343 615
Developing an EU-compliant criminal analysis and risk analysis system for counter-trafficking law enforcement – Ukraine			330 000
Abyei rehabilitation initiative – South Sudan			321 729
Urgent measures to enhance police stations and border posts in Egypt			314 713
Training on counter-trafficking for international law enforcement academies			311 063
Enhancing cooperation measures to effectively combat trafficking in persons – phase IV – Azerbaijan			310 800
Strengthening Albania's efforts towards a sustainable response to trafficking in persons			301 753
Emergency humanitarian aid for temporarily detained Rohingya – Thailand			300 000
Addressing mixed migration flows through capacity-building in Central Asia – Kazakhstan			300 000
Community-based disaster risk reduction initiative in south-east Myanmar			294 642
Combating trafficking in human beings in Papua New Guinea			278 881
Responding to population movements in the post-South Sudan separation period in Sudan			271 923
Strengthening disaster risk reduction capacity and promoting community resilience in Aceh – phase II – Indonesia			266 001
Programme to combat trafficking in persons in Ecuador – phase III – net of “for refund”			263 000
Humanitarian logistics services in South Sudan			253 101
Emergency transportation assistance for South Sudanese asylum-seekers arriving in Kenya			250 000
Capacity-building support for stabilization programming in Somalia			243 692
Combating trafficking in children in Haiti			228 348
Aid for conflict-affected populations in Mali: Internally displaced person tracking, needs assessment and referrals			220 754
Direct assistance for victims of trafficking in Uzbekistan			219 164
Enhanced mechanism for protecting victims of trafficking – Sri Lanka			218 411
Community-based disaster risk reduction initiative in south-east Myanmar – net of “for refund”			216 603
Emergency mental health and psychosocial support for affected populations in north-east Nigeria			214 573
Counter-trafficking in Niamey and border areas – Niger			212 477
Counter-trafficking training and technical assistance: A global rapid response project – United States			210 360
Countering trafficking in persons – Belarus			202 932
IOM global assistance fund for the protection, return and reintegration of victims of trafficking			200 000
Ebola crisis response: Humanitarian border management in Sierra Leone – Switzerland			197 900
Upgrading security of Panzi general hospital in Bukavu, South Kivu province – Democratic Republic of the Congo			195 312
Strengthening humanitarian response capacity through displacement tracking and monitoring – Nigeria			186 688
Comprehensive action to combat trafficking in persons in Maldives			175 216
Improving the identification and referral of victims of trafficking – Kazakhstan			175 000
Enhancing national capacities for the prevention of trafficking in persons – Ethiopia			172 357
Better analysis, better programmes: Evidence-based interventions in combating human trafficking			170 671
Institutional strengthening in the Bahamas, Barbados and Saint Lucia to counter human trafficking			150 950
Trafficking in persons in Afghanistan: Field survey report			150 000
Global rapid response: Emergency direct assistance for victims of trafficking – United States			144 116
Establishment of the technical support unit of the regional conference on migration			141 400
Camp coordination and camp management/E-Shelter/non-food item cluster capacity-building – Haiti			138 520
Capacity-building towards residence for reducing risks of population displacement – Thailand			138 046
International disaster response capacity-building for humanitarian actors in the Republic of Korea			133 008
Reinforcing customs to prevent drug trafficking in Turkmenistan – Kazakhstan			126 758
Return intention survey of Somali refugees in Dadaab – Kenya			125 000
A Caribbean multilateral approach to prosecuting traffickers – Washington, D.C. – net of “for refund”			121 800
Inspiring a movement and public action to counter trafficking and exploitation (IMPACT) – Thailand			116 748
Enhancing Indonesia's counter-trafficking efforts at subnational level in labour migration provinces			114 887
Supporting ASEAN in moving towards increased mobility of skilled labour – Thailand			105 290
Training on comprehensive approaches for addressing irregular movements by sea – Thailand			104 138
Strengthening the identification and referrals of victims of human trafficking by law enforcement agencies of Turkmenistan			100 000
Mount Sinabung eruption disaster assistance – Indonesia			100 000

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
UNITED STATES OF AMERICA (continued)			
Support for South Sudanese affected by conflict: Registration tracking and onward transportation			100 000
Contributing to reducing drug use and abuse among migrants in Turkmenistan – Kazakhstan			100 000
Migration and border management assessment along the southern border of Egypt			100 000
Detering and preventing irregular migration, drug smuggling and human trafficking in Turkmenistan			100 000
Building preparedness for disaster risk management in Indonesia: Reducing risks of displacement			95 995
Women in policing regional conference – Georgia			95 000
Empowering government and civil society to combat trafficking and protect victims in Iraq			93 370
Supporting the government of Egypt's effort to combat human trafficking – net of "for refund"			90 172
Strengthening the capacity of the government of the Lao People's Democratic Republic to manage and respond to humanitarian emergencies			82 409
Camp coordination and camp management support and capacity-building in Rakhine state and Kachin state – Myanmar			80 804
Psychosocial support for vulnerable persons displaced by floods in Bosnia and Herzegovina			78 734
Women in policing regional conference – Georgia			75 000
International dialogue on migration 2014 – Switzerland			65 000
Support for disengagement process through recruitment of a combatant and youth at risk adviser – Somalia			63 189
Increasing communication and mutual trust through psychological counselling: Psychosocial support – Bosnia and Herzegovina			62 766
Harmonization of protocols for tuberculosis diagnosis and treatment of Bhutanese refugees in Nepal			60 304
Capacity-building in relief commodities and supplies management for disaster preparedness – Haiti – net of "for refund"			59 891
Enhancing identity management in Guyana through expert skills			50 825
Research on the health risks and consequences of trafficking in persons (global) – net of "for refund"			50 350
Strengthening humanitarian response – Republic of Korea			50 185
Emergency assistance for flood-affected communities in districts of Abyan governorate – Yemen			50 000
Emergency assistance for vulnerable migrants expelled from the Congo to the Democratic Republic of the Congo			50 000
New York migration series 2015 – United States			46 566
Combating trafficking in persons in Uzbekistan by enhancing victim protection and identification			41 686
Strengthening the government's capacity to address labour trafficking – Bangladesh			39 798
Rubble removal for reconstruction and the restoration of livelihoods in the Kathmandu valley – Nepal			33 057
Capacity-building towards resilience for reducing disaster risks in Palau – Federated States of Micronesia			30 958
Resettlement of the MEKs (Mojahedin-e-Khalq, or the People's Mujahedin of Iran) – Jordan			30 000
Return of highly vulnerable migrants to Central America and Mexico			30 000
PLURAL+ youth video festival on migration, diversity and social inclusion 2015 – United States			29 916
Preparedness and management of open spaces for effective humanitarian response – Nepal			20 171
Handover assistance and referral mechanisms with exchange of practices in anti-trafficking – Tunisia			17 629
Timor-Leste project development and support activities			17 384
Programme for improved disaster management and resilience against natural disasters in Myanmar			17 023
Establishment and institutionalization of a national referral mechanism for victims of trafficking and child victims of trafficking			13 744
Strengthening coordination to respond to trafficking in persons and to provide protection for all victims of trafficking in Mozambique			13 676
Enhanced pre-positioning for disaster response preparedness in the Federated States of Micronesia			13 035
In-kind contribution	11 000		
Addressing internal and labour trafficking in Viet Nam			9 805
Strengthening protection of victims of human trafficking in post-crisis Madagascar			8 277
Building an NGO network to combat trafficking, especially in conflict and ceasefire areas in Myanmar			7 374
Victim-centred response to trafficking crimes in Tajikistan			6 525
Improving decentralized emergency and rapid response capacity in Mozambique			6 163
Technical assistance to strengthen measures to combat trafficking in persons in Papua New Guinea			6 147
Victim-centred counter-trafficking awareness in typhoon Haiyan-affected areas in the Philippines			5 937
Summer school on migration studies 2014 – Czech Republic			3 861
Sharing experience: Foreign practice in integration policy and integration courses – Czech Republic – for refund			(219)
Comprehensive assessment of smuggling and trafficking in Egypt – for refund			(15 821)

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
UNITED STATES OF AMERICA (continued)			
Associate expert – Nairobi – for refund			(18 771)
Support for the voluntary return and reintegration of Colombian refugees from Ecuador – Colombia – for refund			(22 373)
Capacity-building for the ministry of refugees and repatriation of Afghanistan – phase II – for refund			(51 104)
Mitigation, relief and reconstruction – Marshall Islands and Federated States of Micronesia – net of “for refund”			(1 703 754)
Total: United States of America – Unearmarked and earmarked	11 000	2 000 000	398 189 563
URUGUAY			
Resettlement of 125 Syrian refugees from Lebanon to Uruguay – Lebanon			115 005
Total: Uruguay – Earmarked			115 005
Subtotal: MEMBER STATES	59 817	3 642 761	1 113 622 178
NON-MEMBER STATES			
CHINA			
Counter-trafficking training series for the authorities of Macao, China			20 693
Risk assessment and return assistance with necessary escort services for victims of trafficking – Macao, China			4 186
Sharing shelter management best practices by visiting the shelter for victims of trafficking – Hong Kong, China			1 727
Total: China – Earmarked			26 606
KUWAIT			
Humanitarian and relief works for the benefit of the victims of the Syria crisis – Switzerland			5 000 000
Emergency provision of life-saving transportation and winterization services for internally displaced persons throughout Iraq			1 000 000
Kuwait initiative: IOM Kuwait office and operations			618 000
Total: Kuwait – Earmarked			6 618 000
SAUDI ARABIA			
Multifaceted response for migrants impacted by the complex migration crisis in Somalia			1 000 000
Total: Saudi Arabia – Earmarked			1 000 000
Subtotal: NON-MEMBER STATES			7 644 606
UNSC RESOLUTION 1244-ADMINISTERED KOSOVO			
Support for micro-, small- and medium-sized enterprises in UNSC resolution 1244-administered Kosovo			1 221 167
Return and reintegration – ministry of communities and returns funds – UNSC resolution 1244-administered Kosovo			344 882
EU community stabilization programme – phase II – UNSC resolution 1244-administered Kosovo			331 001
EU – Beautiful Kosovo II			295 669
EU community stabilization programme – phase II – UNSC resolution 1244-administered Kosovo			110 270
Swedish medical programme for Bosnia and Herzegovina and UNSC resolution 1244-administered Kosovo – phase IV – period II			61 958
Diaspora engagement development – UNSC resolution 1244-administered Kosovo			13 369
Diaspora engagement in economic development (DEED II) – UNSC resolution 1244-administered Kosovo			4 447
Building the capacities and strengthening cooperation between law enforcement officials – Montenegro			3 491
Subtotal: UNSC RESOLUTION 1244-ADMINISTERED KOSOVO			2 386 255

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
EUROPEAN COMMISSION			
Emergency assistance for populations affected by crisis in South Sudan and Abyei			11 598 018
Emergency relief assistance for vulnerable populations affected by the crisis – Syrian Arab Republic			8 049 335
Regional and multisector assistance for populations affected by the Syria crisis – Switzerland			6 819 135
Strengthening surveillance and bilateral coordination capacity along the common border – Belarus			6 084 666
Recovery shelter and coordination support for typhoon Haiyan-affected populations in the Philippines			6 052 270
Civilian police capacity-building in Afghanistan – net of “for refund”			4 868 764
Stabilization support for internally displaced persons and the conflict-affected population in Ukraine			4 066 690
Promoting better management of migration in Nigeria: Implementation phase			3 924 680
Open centre for migrants registered for assisted voluntary return and reintegration – Greece			3 845 093
Supporting ACP-EU cooperation on migration and development – Belgium			3 396 739
Promoting security and stability at the South Sudan border and other conflict areas within South Sudan			3 244 055
Support for national identity management in Afghanistan: Electronic national ID in Kabul			3 208 556
Support for the creation of an electronic system of pre-arrival information exchange between Belarus and Ukraine			2 999 802
Implementation of pilot projects on land management in new territories of peace – Colombia			2 836 881
EU election observation mission Tunisia 2014 – Belgium			2 598 010
Joint conflict reduction programme – phase II – Sudan			2 547 866
EU return and reintegration in UNSC resolution 1244-administered Kosovo – phase IV			2 503 715
Assistance for the improvement of the socioeconomic conditions of military families – Democratic Republic of the Congo			2 413 191
Enhancing response to displacement – Switzerland			2 249 879
EU election observation mission in Malawi – Belgium			2 184 153
Return assistance and camp management operations for earthquake victims in Haiti			2 110 963
Protection assistance for vulnerable populations in camps and in high-return areas in Haiti			2 102 628
Support for micro-, small- and medium-sized enterprises in UNSC resolution 1244-administered Kosovo			2 004 653
Humanitarian assistance in advance of winter for internally displaced persons in Ukraine using cash transfers			1 956 877
Consolidation of migration and border management capacities in Azerbaijan			1 681 033
Emergency assistance for populations affected by crisis in South Sudan			1 612 997
EU election observation mission in UNSC resolution 1244-administered Kosovo 2014 – Brussels			1 333 454
Integrated support programme for internally displaced persons and returnees in Sudan			1 297 517
Ghana integrated migration approach			1 286 196
Strengthening migration management and cooperation on readmission in Eastern Europe (MIGRECO) – Ukraine			1 221 242
Enhancing emergency response mechanisms for disaster-affected internally displaced persons – Ethiopia			1 186 576
Emergency response and protection of refugees in Ethiopia through mitigation of secondary movement			1 148 724
Preventing abuse by aid workers: Piloting inter-agency community-based complaint mechanisms – Switzerland			1 143 055
Emergency humanitarian assistance for populations affected by conflict in the Central African Republic			1 048 913
Life-saving humanitarian assistance for vulnerable migrants and victims of forced displacement – Yemen			1 039 141
Supporting informed migration decisions in Niger			999 279
Support for border management in Senegal			970 415
Regional cooperation on border management between Turkey, Greece and Bulgaria – phase I – Turkey			969 638
Enhancing the sustainability of reintegration for migrants returning from the European Union – Italy			965 525
Support for democratization processes in Sudan through the capacity-building of the national elections commission and contribution to an inclusive political participation – phase II – Sudan			953 688
Integrated support programme for populations affected by displacement in Sudan			923 913
Strengthening the delivery of reintegration assistance for returning Nigerian migrants from Europe			915 910
Pilot initiative to monitor readmission in Ukraine and Pakistan (MONITOR) – Ukraine			820 003
Emergency shelter support and camp coordination and camp management for the most vulnerable populations in Bohol – Philippines			726 883
EU election observation mission in Maldives 2014 – Belgium			709 641
EU election observation mission in Bangladesh			702 371
Beautiful Kosovo project for the benefit of marginalized groups in targeted communities			659 335
MAGNET II – Joint approach to job placement for Iraqi returnees (Kurdistan region of Iraq)			645 773
EU election observation mission to UNSC resolution 1244-administered Kosovo			630 351

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
EUROPEAN COMMISSION (continued)			
Support for the establishment of effective readmission management in Armenia, Azerbaijan and Georgia			625 730
Voices from the underground: Improving the protection and capacity of migrant workers – Mozambique			617 189
Strengthening dialogue and cooperation to establish management models on migration and development policies			616 838
Provision of security awareness induction support to the humanitarian community in Pakistan			613 603
Support for border management in Mauritania			611 422
Encouraging migrant returns from Libya and reinforcing their communities of return			569 878
Assisted voluntary return programme for up to 250 migrants returning to their respective countries			562 333
Emergency assistance for migrants fleeing from violence in the Central African Republic to Chad – Chad			553 250
Strengthening the response to cholera outbreaks in Artibonite and north-western departments – Haiti			553 250
Emergency and recovery assistance for internally displaced communities and vulnerable migrants – Zimbabwe			551 724
Shelter repair and coordination for populations affected by typhoon Bopha – Philippines			534 759
Fostering health provision for migrants, the Roma and other vulnerable groups			530 083
Action to support the national coordinating committee on combating trafficking in persons – Egypt			527 295
Emergency response addressing the critical non-food item needs of internally displaced persons fleeing violence in Iraq			515 211
Eastern partnership: Integrated border management – Capacity-building project – Georgia			486 917
Improving local organizations to protect victims of political violence and internally displaced persons through protection monitoring – Zimbabwe			474 289
Sustainable solutions for the forgotten Rohingya and host communities in Mae Sot – Thailand			419 597
Emergency shelter, camp coordination and camp management and health support for the most vulnerable populations affected – Philippines			406 607
Provision of emergency relief to extremely vulnerable migrants in Yemen			401 070
Prevention of child trafficking and gender-based violence and protection and care for victims – Somalia			397 275
Emergency humanitarian assistance in Somalia for returnees from Saudi Arabia – Somalia			337 370
Shelter/non-food items and camp coordination and camp management in areas affected by disasters – Haiti			329 017
Migration, environment and climate change: Evidence for policy (MECLEP) – Switzerland			310 697
European migration network: National contact point for Austria 2014			306 570
Integrated support programming for internally displaced persons and returnees in Sudan			273 451
GIVE – Grassroots integration through volunteering experiences – Ireland			269 378
Streamlining the asylum and mixed migration system in Montenegro			254 125
Humanitarian assistance for vulnerable migrants and internally displaced persons in Libya			247 831
Support for democratization in Sudan through capacity-building for the national elections commission			227 466
Orderly return and pilot reintegration support for Burundian former refugees from the United Republic of Tanzania to Burundi			218 439
Regional assisted voluntary return and reintegration programme for stranded migrants in Egypt and Libya (RAVEL)			206 646
Support for the governments of Pakistan and Sri Lanka: EU readmission agreement			204 810
European migration network: National contact point for Slovakia			188 050
Symbolic reparation: Ceremony for the return of remains – Colombia			185 755
Improved education and training of the population to include potential migrant workers – Kyrgyzstan			176 958
External thematic expertise in migration – Belgium			165 206
European migration network: National contact point for Lithuania 2014			162 643
Support in camps and provision of shelter solutions to affected communities – Mozambique			159 389
Assistance for the most vulnerable displaced and host populations affected by the Mali crisis			157 378
Peace and stability quick-impact fund for the south-north border areas of South Sudan			156 695
Strengthening the capacity of central and local government authorities to manage migration – Zimbabwe			150 635
Emergency humanitarian aid for the Rohingya temporarily detained in Thailand – phase II			128 803
Provision of security awareness induction support to the humanitarian community in Pakistan			106 084
Humanitarian assistance for the displaced population from neighbouring countries in Chad			101 604
Capacity-building and community preparedness – Turkmenistan			86 307
Reducing exploitation of internal migrant workers in Guangdong province – China			79 049
Reducing vulnerability through monitoring, analysing and responding to protection incidents – Zimbabwe			78 777
Camp coordination and camp management and shelter support for the displaced population in affected areas of Zamboanga – Philippines			76 239
Support for the eastern partnership panel on migration and asylum – Ukraine			72 496

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
EUROPEAN COMMISSION (continued)			
Combating irregular migration and establishing a border management system in the United Republic of Tanzania, Malawi, Mozambique and Zambia			71 195
Emergency response for flood-affected families in regions 3 and 4 - Philippines			56 218
Measures to enhance the assisted voluntary return and reintegration of migrants - Netherlands			40 560
Austria, Belgium, France, Netherlands and Switzerland towards job placement for Iraqi returnees			35 356
Emergency items and service support for Rohingya detained in the immigration detention centre - Thailand			33 266
European migration network: National contact point for Slovakia			21 934
Technical assistance for a study on the impact of remittances on the economy of developing countries			20 747
Regional additional overhead - IOM Nairobi			13 235
Reintegration - pilot initiative to test feasible and sustainable joint reintegration measures			3 189
EU election observation mission 2013 - UNSC resolution 1244-administered Kosovo			2 523
Funds received in 2014 - to be allocated			2 345
European migration network: National contact point for Austria 2013			1 390
CANADEM - EU election observation mission to Sudan - phase II (2010-2011) - for refund			(1 662)
Camp coordination and camp management operations for earthquake victims in Haiti - for refund			(3 090)
West Sumatra earthquakes - emergency disaster response - Indonesia - for refund			(3 871)
EU election observation mission to the Plurinational State of Bolivia 2009 - for refund			(6 655)
European migration network: National contact point for Lithuania 2013 - for refund			(14 481)
Fostering and improving integration of trafficked persons - France - for refund			(15 753)
Improving the quality of unaccompanied minor asylum-seekers' guardianship and care in Central European countries - for refund			(17 116)
Models for integration and prevention of exclusion: Empowering migrant youth - IYouth - Finland - for refund			(17 442)
Support for the reform of the Congolese national police and management of human resources - Democratic Republic of the Congo - for refund			(27 021)
EU election observation mission to Sudan 2010 - for refund			(27 543)
Improving the electoral environment, security and stability in Kinshasa - Democratic Republic of the Congo - for refund			(36 336)
Regional assisted voluntary return and reintegration programme for stranded migrants in Libya and Morocco - for refund			(38 340)
Humanitarian assistance for migrants affected by the crisis in Libya - for refund			(39 411)
Programme for the enhancement of transit and irregular migration management in Libya - for refund			(104 707)
Implementation of the EU observation mission to Sierra Leone 2012 - for refund			(131 068)
Creation of a voluntary return European network - Italy - for refund			(185 851)
Protection and humanitarian assistance for migrants expatriated from the United Republic of Tanzania - Burundi - for refund			(203 758)
Subtotal: EUROPEAN COMMISSION			134 672 236
UNITED NATIONS ORGANIZATIONS AND FUNDS			
ALBANIA ONE UN COHERENCE FUND			
Improved social inclusion policies for vulnerable categories of migrants in Albania			50 000
Total: Albania One UN Coherence Fund - Earmarked			50 000
CENTRAL AFRICAN REPUBLIC COMMON HUMANITARIAN FUND			
Relocation site set-up and management in Moyen-Sido and Kabo - Central African Republic			300 000
Total: Central African Republic Common Humanitarian Fund - Earmarked			300 000
CENTRAL EMERGENCY RESPONSE FUND			
Immediate establishment of camp coordination and camp management mechanisms for internally displaced persons in South Sudan			8 245 627
Providing life-saving interventions to internally displaced persons in camps and camp-like settlements - South Sudan			6 644 297
Improving conditions in the Bentiu protection of civilians site through development and expansion - South Sudan			6 300 000

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
CENTRAL EMERGENCY RESPONSE FUND (continued)			
Emergency shelter/non-food item assistance provided to internally displaced persons fleeing the conflict in central and southern Iraq			2 549 990
Immediate response to shelter and non-food item needs of communities displaced by floods and conflict in Kenya			2 000 000
Provision of emergency water, sanitation and hygiene assistance for vulnerable populations in South Sudan			1 400 000
Emergency border evacuation and transportation assistance for South Sudanese refugees – Ethiopia			1 300 246
Provision of emergency non-food items and shelter for internally displaced persons, returnees and host communities in South Sudan			1 000 002
Emergency border evacuation and transportation assistance for South Sudanese refugees in Ethiopia			1 000 000
Emergency response to protect Iraqi internally displaced persons from violence originating in Anbar governorate – Iraq			999 995
Providing and improving emergency shelter and non-food items for displaced families – Plurinational State of Bolivia			899 566
Emergency life-saving assistance for migrants having fled the Central African Republic to Chad – Chad			875 275
Sustained and expanded access to safe water, improved sanitation and hygiene practices – Somalia			799 914
Scaling-up the provision of life-saving health services in Bentiu – South Sudan			774 999
Emergency response addressing the critical non-food item needs of internally displaced persons fleeing violence – Iraq			749 999
Distribution of life-saving emergency assistance for conflict-affected individuals in Oromia – Ethiopia			700 019
Humanitarian assistance for displaced people in Niger fleeing the crisis in Nigeria and the host population in Diffa – Nigeria			696 000
South Sudanese refugees emergency response in Adjumani – Uganda			695 478
Emergency water, sanitation and hygiene assistance for new internally displaced persons in al Jawf and conflict-affected communities in Abyan – Yemen			600 000
Provision of life-saving health care and psychosocial care to conflict-affected communities – Yemen			600 000
Strengthening response to cholera outbreaks in all departments – Haiti			587 403
Increasing access to mental health and psychosocial support for crisis-affected populations – Central African Republic			557 952
Emergency assistance for flood-affected populations in Bosnia and Herzegovina			400 032
Emergency assistance for migrants stranded in Cameroon after fleeing the Central African Republic			400 000
Provision of shelter and non-food item assistance to returnees of the federally administered tribal areas – Pakistan			399 872
Emergency response to floods in Burundi			383 583
Increasing temporary shelter capacities to protect vulnerable conflict-affected internally displaced persons in Colombia			369 668
Emergency transportation assistance for South Sudanese asylum-seekers arriving in Kenya – net of “for refund”			353 535
Emergency assistance for migrants stranded in the Congo after fleeing the Central African Republic			350 000
Emergency humanitarian assistance for persons in Chad fleeing the crisis in the Central African Republic			349 998
Provision of life-saving psychosocial assistance and strengthening protection mechanisms – Chad			349 996
Winterization assistance for Ukrainian internally displaced persons and returnees – Ukraine			300 000
Improving life-saving capacities, health-care access and protection of vulnerable migrants in Djibouti			300 000
Water supply, sanitation and hygiene in conflict-affected areas with high numbers of internally displaced persons – Mali			299 925
Life-saving livelihood support for drought-affected agropastoral communities in Afgoye – Somalia			286 214
Increasing and sustaining access to life-saving water, sanitation and hygiene services for conflict-affected populations – Sudan			280 477
Providing shelter and non-food items to families returning to Mali			250 000
Humanitarian assistance for vulnerable migrants in the Agadez region – Niger			250 000
Emergency psychosocial support for populations displaced by conflict in Maiduguri – Nigeria			250 000
Emergency response for refugees from the Democratic Republic of the Congo in Kyangwali and Lobule in Uganda			249 988
Emergency transportation assistance for South Sudanese asylum-seekers arriving in Kenya			200 029
Funds received in 2014 – to be allocated			200 000
Multisector assistance for Syrian refugees in Jordan – net of “for refund”	220 737		(23 472)
South Sudanese refugee emergency response in Arua – Uganda			196 837
Multisectoral emergency response to the nutrition crisis in Sudan			181 911
Emergency assistance for populations experiencing severe food insecurity in Hodh Ech Chargui – Mauritania			160 000

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
CENTRAL EMERGENCY RESPONSE FUND (continued)			
Improving sanitation and hygiene in internally displaced persons camps - Haiti			135 004
Emergency support for the flood-affected population in central Serbia			116 930
Provision of essential water, sanitation and hygiene support to South Sudanese in White Nile and South Kordofan states - Sudan			115 871
Protection for internally displaced persons in Mali			100 000
Mitigation of and response to sexual and gender-based violence in displacement sites in southern Chad			100 000
Pre-positioning of essential non-food items for Lebanese returnees - for refund			(358)
Protection of essential agricultural livelihood assets of displaced families and returnees - Yemen - for refund			(2 505)
Life-saving emergency shelter/non-food item rapid response for conflict-displaced individuals in Ethiopia - for refund			(15 001)
Provision of life-saving emergency assistance, referral services and information to vulnerable migrants - Yemen - for refund			(27 534)
Humanitarian assistance for returnees in Chad from Libya and Sudan - Chad - for refund			(80 136)
Life-saving humanitarian relief for drought-affected populations in the Marshall Islands - Federated States of Micronesia - for refund			(166 654)
Emergency humanitarian assistance for returning irregular migrants from the United Republic of Tanzania - Burundi - for refund			(182 399)
Provision of emergency humanitarian assistance to Syrian refugees in the Kurdish region - Iraq - for refund			(234 282)
Total: Central Emergency Response Fund - Earmarked	220 737		46 574 291
DIASPORA ENGAGEMENT IN ECONOMIC DEVELOPMENT JOINT PROGRAMME IN KOSOVO			
Diaspora engagement in economic development (DEED II) - UNSC resolution 1244-administered Kosovo			137 380
Total: Diaspora Engagement in Economic Development Joint Programme in Kosovo - Earmarked			137 380
FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS			
Support for refugees and displaced persons returned to the post-crisis zones - Côte d'Ivoire			93 135
Total: Food and Agriculture Organization of the United Nations - Earmarked			93 135
INTERNATIONAL LABOUR ORGANIZATION			
Capacity-building for migration management in China - phase II			97 609
Promoting decent work through improved migration policy and its application in Bangladesh			84 258
Strengthening labour migration management capacity in Bangladesh, Indonesia, Nepal and the Philippines			14 889
Coordination of rehabilitation support for victims of Rana Plaza - Bangladesh			10 000
Effective governance of labour migration and its skill dimensions - Ukraine			6 535
Total: International Labour Organization - Earmarked			213 290
JOINT PROGRAMME ON GENDER EQUALITY AND WOMEN'S EMPOWERMENT IN KENYA			
Creating awareness of the counter-trafficking in persons act and other policies in Kenya			30 000
Total: Joint Programme on Gender Equality and Women's Empowerment in Kenya - Earmarked			30 000
JOINT PROGRAMME SEEKING CARE, SUPPORT AND JUSTICE FOR SURVIVORS OF CONFLICT-RELATED SEXUAL VIOLENCE IN BOSNIA AND HERZEGOVINA			
Joint programme seeking care, support and justice for survivors of conflict-related sexual violence - Bosnia and Herzegovina			54 482
Total: Joint programme seeking care, support and justice for survivors of conflict-related sexual violence in Bosnia and Herzegovina - Earmarked			54 482
JOINT UNITED NATIONS PROGRAMME OF SUPPORT ON AIDS IN UGANDA			
Joint United Nations programme of support on AIDS in Uganda			211 956
Total: Joint United Nations Programme of Support on AIDS in Uganda - Earmarked			211 956
MDG ACHIEVEMENT FUND			
Youth, employment and migration to reduce inequality in Ecuador - for refund			(410)
Total: MDG Achievement Fund - Earmarked			(410)

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
OFFICE FOR THE COORDINATION OF HUMANITARIAN AFFAIRS			
Emergency response addressing the critical needs of internally displaced persons fleeing violence/provision of non-food items and shelter – Iraq			46 755 450
Emergency return assistance for Ethiopian migrants stranded in Saudi Arabia			1 500 000
Emergency response addressing the critical needs of internally displaced persons fleeing violence – health component – Iraq			1 331 400
Emergency response addressing the critical needs of internally displaced persons fleeing violence in Iraq – livelihood component – Iraq			977 550
Emergency water, sanitation and hygiene response for affected population in the Syrian Arab Republic			750 000
Emergency assistance for newly displaced populations in Aleppo – Syrian Arab Republic			500 000
Emergency shelter/non-food item assistance for vulnerable internally displaced persons, returnees and conflict-affected victims – Yemen			498 920
Emergency water, sanitation and hygiene assistance for internally displaced persons, returnees and conflict-affected women, men and children – Yemen			292 485
Provision of life-saving cholera prevention for vulnerable internally displaced persons in camps and communities in Haiti			249 998
Emergency response for individuals and communities affected by hazards and evictions in Zimbabwe			247 901
Support in upgrading Ramtha border-crossing point for the provision of assistance to the Syrian Arab Republic – Jordan			200 000
Provision of emergency health and water, sanitation and hygiene services in Rakai to migrants expatriated from the United Republic of Tanzania – Uganda			50 000
Emergency response for Cambodian migrants returning from Thailand – Cambodia			20 000
Life-saving food, health care, water, sanitation and hygiene, shelter and protection assistance for migrants in Yemen – for refund			(167 595)
Total: Office for the Coordination of Humanitarian Affairs – Earmarked			53 206 108
PEACEBUILDING FUND			
Stabilization joint project in Mombasa – Democratic Republic of the Congo			2 507 300
Supporting the return of former combatants into communities – Central African Republic			2 502 516
Integrated project for stabilization of North Kalehe in the South Kivu province – Democratic Republic of the Congo			1 318 101
Livelihoods restoration, water, sanitation and hygiene rehabilitation and employment generation for youth in Hadramaut – Yemen			567 000
Empowering women 4 women: Access to land for sustainable peace in Nepal			500 118
Support for the establishment of neighbourhood police in Guinea			251 450
Support for conflict-prevention and stabilization activities – Guinea			230 050
National programme for the socioeconomic reintegration of youth (girls and boys) – Guinea			150 000
Support for the judiciary and penitentiary institutions of eastern provinces of the Democratic Republic of the Congo			131 795
Total: Peacebuilding Fund – Earmarked			8 158 330
RWANDA ONE UN FUND			
Socioeconomic reintegration support for Rwandan returnees – Rwanda			617 807
Total: Rwanda One UN Fund – Earmarked			617 807
SOMALIA COMMON HUMANITARIAN FUND			
Increasing sustained access to safe water, appropriate sanitation and good hygiene for internally displaced persons – Somalia			763 340
Life-saving emergency health-care services for internally displaced persons – Somalia			400 000
Provision of life-saving basic health-care services to the most vulnerable internally displaced persons – Somalia			365 000
Livelihood support for the most vulnerable internally displaced persons and host communities – Somalia			350 000
Provision of temporary and sustained access to water, sanitation and hygiene to internally displaced persons – Somalia			300 000
Total: Somalia Common Humanitarian Fund – Earmarked			2 178 340
SOUTH SUDAN COMMON HUMANITARIAN FUND			
Provision of emergency non-food items and shelter to internally displaced persons, returnees and host communities – South Sudan			6 738 165
Improving humanitarian response in hard-to-reach areas through rapid response – South Sudan			6 150 000

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
SOUTH SUDAN COMMON HUMANITARIAN FUND (continued)			
Provision of emergency non-food items and shelter to internally displaced persons, returnees and host communities – South Sudan			3 942 000
Procurement and management of core pipeline support for water, sanitation and hygiene emergency supplies – South Sudan			1 800 000
Tracking and monitoring of returnees, internally displaced persons and other vulnerable mobile populations in South Sudan			1 300 000
Provision of emergency water, sanitation and hygiene assistance to vulnerable returnees and populations – South Sudan			868 960
Sustaining life-saving health-care services and responding to epidemics for vulnerable internally displaced persons – South Sudan			550 000
Provision of emergency water, sanitation and hygiene assistance to vulnerable populations in South Sudan			286 546
Strengthening and sustaining life-saving primary health-care services for internally displaced persons – South Sudan			260 000
Psychosocial support for conflict-affected populations living in UNMISS protection of civilian sites – South Sudan			250 000
Emergency transportation assistance for vulnerable and stranded South Sudanese returnees			200 000
Total: South Sudan Common Humanitarian Fund – Earmarked			22 345 671
SUDAN COMMON HUMANITARIAN FUND			
Water, sanitation and hygiene activities in the southern border region of Sudan (Abyei, Western Kordofan, Southern Kordofan, Blue Nile) – Sudan			450 000
Registration and verification of internally displaced persons and populations affected by natural disasters and conflict – Sudan			400 035
Tracking of returnees and affected persons in Darfur and the three areas – Sudan			200 037
Improved advocacy and protection of migrants and other vulnerable groups travelling through Sudan			167 675
Registration and verification of internally displaced persons and affected populations in Northern Darfur – Sudan			100 000
Supporting the transportation of vulnerable and stranded South Sudanese returnees to South Sudan – for refund			(636)
Registration and verification of internally displaced persons in urban and semi-urban areas in Darfur – Sudan – for refund			(893)
Meeting water scarcity-integrated water, sanitation and hygiene approaches for durable solutions in the three areas – Sudan – for refund			(955)
Total: Sudan Common Humanitarian Fund – Earmarked			1 315 263
TANZANIA ONE UN FUND			
IOM actions in the social protection programme of UNDAP (2011–2015) – United Republic of Tanzania			353 778
IOM actions in the refugee programme of the UNDAP (2011–2015) – United Republic of Tanzania			286 385
Total: Tanzania One UN Fund – Earmarked			640 163
UNAIDS			
Mainstreaming the prevention of HIV and gender-based violence into emergency health activities – South Sudan			36 466
Combination prevention in migration-affected communities in southern Mozambique			30 000
Project to strengthen multisectoral HIV preparedness and response in emergency settings – Kenya			16 132
Total: UNAIDS – Earmarked			82 598
UNDP PROJECT CLEARING ACCOUNT			
Funds received in 2014 – to be allocated			1 279 084
EU flood recovery programme – Bosnia and Herzegovina			577 822
Joint conflict reduction programme – Sudan			566 601
Support for the recovery of Abyei – phase II – Sudan			412 157
Joint migration and development initiative: Strengthening the contribution of migration – Switzerland			319 922
Strengthening the supportive environment and scaling-up prevention, treatment and care to contain HIV – Tajikistan			290 000
Scaling-up universal access for most-at-risk populations in Bosnia and Herzegovina			213 076
Global expert meeting on migration in the post-2015 development agenda – Bangladesh			186 346
Qualified expatriate Somali technical support – QUEST-MIDA – Somalia			90 762

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
UNDP PROJECT CLEARING ACCOUNT (continued)			
Mainstreaming migration into development strategies – Tunisia			75 693
Supporting Belarus in addressing irregular migration and promoting human rights – Belarus			39 225
Mainstreaming migration into national development strategies in Bangladesh			16 806
Emergency response to floods in Burundi			16 186
Support for the judicial and penitentiary institutions of the Democratic Republic of the Congo			2 611
Total: UNDP Project Clearing Account – Earmarked			4 086 291
UNICEF			
Improving water and sanitation infrastructure and hygiene promotion for vulnerable communities – Somalia			400 671
Protecting migrant children from trafficking and exploitation in Zambia			360 388
Assessing the impact of migration on children in Myanmar			121 713
Technical support for the government of Ghana to address child trafficking in the Volta region – phase II			51 507
Situation report on international migration in Thailand: 2007 update			5 000
Total: UNICEF – Earmarked			939 278
UNITED NATIONS CONVENTION TO COMBAT DESERTIFICATION			
Promoting land management in migration-prone areas through innovative financing mechanisms – Italy			560 876
Total: United Nations Convention to Combat Desertification – Earmarked			560 876
UNITED NATIONS DEPARTMENT OF ECONOMIC AND SOCIAL AFFAIRS			
Associate expert in Geneva – Switzerland			345 667
Total: United Nations Department of Economic and Social Affairs – Earmarked			345 667
UNITED NATIONS DEVELOPMENT PROGRAMME			
Funds received in 2014 – to be allocated			1 302 079
UNDP accommodation village – Afghanistan			672 437
Diaspora engagement development – UNSC resolution 1244-administered Kosovo			373 799
Establishment of an IOM office in the Central African Republic			300 000
Joint migration and development initiative – phase II – Belgium			202 281
Community socialization campaigns in Borkou, Ennedi and Tibesti – Chad			81 284
Preparedness response capacity and creation of a society resilient to disasters in the Dominican Republic			75 612
Strengthening local response and management of risks of seismic events – Dominican Republic			74 478
Assessment on environment-induced population resettlement design, planning and implementation – Viet Nam			73 586
Strengthening capacity for the participation of internally displaced persons in the electoral process in Mali 2013 – net of “for refund”			41 601
Project for running the United Nations common compound in Bossaso – Somalia			13 022
Mainstreaming migration into national development strategies in Serbia – pilot phase			11 885
Joint migration and development initiative: Strengthening the contribution of migration – Switzerland			2 853
Community-based small business training and revolving fund for Azerbaijan mine survivors – net of “for refund”			859
Reinforcing public administration through transfer of knowledge of Chadian diaspora – for refund			(34 885)
Total: United Nations Development Programme – Earmarked			3 190 891
UNITED NATIONS ECONOMIC AND SOCIAL COMMISSION FOR ASIA AND THE PACIFIC			
Situation report on international migration in Thailand: 2007 update			4 200
Total: United Nations Economic and Social Commission for Asia and the Pacific – Earmarked			4 200
UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES (OFFICE OF THE)			
Voluntary repatriation of Ivorian refugees from neighbouring countries			2 550 000
Protection within border migration flows and transportation assistance for Angolan returnees			1 481 798
Shelter, refugee transportation and intentions survey project in Dollo Ado – Ethiopia			1 252 953
Transportation of South Sudanese refugees to refugee camps in the Gambella region – Ethiopia			1 195 105
Provision of tuberculosis, first health screening and triage and immunization for Syrian refugees in Jordan			1 150 573

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES (OFFICE OF THE) (continued)			
Enhancing the livelihood coping mechanisms of Syrian refugees in camps in Dahouk and Erbil – Iraq			1 042 003
Set-up and management of Dhobley way station to support safe return of Somali refugees – Somalia			808 655
Movements from Africa to Denmark			219 119
Repatriation from Kenya			182 466
Protection of refugee returnees through business enterprise establishment in southern Iraq			170 940
Voluntary repatriation of Angolan refugees living in the Democratic Republic of the Congo			160 500
Provision of transportation to Sudanese refugees from border areas to camps in Ethiopia – Ethiopia			144 483
Voluntary repatriation and resettlement of refugees from Yemen			130 666
Strengthening the global shelter cluster and coordination of shelter cluster response – Switzerland			125 265
Transportation to countries of resettlement or transit of refugees from various countries – net of “for refund”			98 393
Combating secondary movement intervention of Eritrean refugees and asylum-seekers in shire camps – Ethiopia			96 126
Strengthening the response to emergency resettlement needs – Belgium			94 196
Voluntary repatriation of refugees from South Africa			49 593
Annex VII action: Support for durable solutions of the Dayton peace agreement – Bosnia and Herzegovina			21 085
Documentation for Haitian survivors of sexual and gender-based violence in country resettlement programmes			16 241
Assessment of the returning Salvadorian population and their needs			13 452
Strengthening first response to new arrivals in mixed migratory movement at the borders in Greece – net of “for refund”			12 961
Tuberculosis detection, treatment and prevention services for Syrian refugees – Jordan – net of “for refund”			8 962
Voluntary repatriation of refugees and asylum-seekers from the Russian Federation in 2014			5 812
Global movement project (GMP Pretoria)			4 410
Voluntary repatriation of refugees and asylum-seekers from the Russian Federation in 2013 – Russian Federation – net of “for refund”			(619)
Capacity-building for Tunisia’s protection-sensitive approach to border management – for refund			(1 058)
Transfer of Sudanese refugees to Bambasi camp and construction of temporary shelters in Tongo refugee camp – Ethiopia – for refund			(1 194)
Voluntary repatriation of Ivorian refugees from neighbouring countries – Côte d’Ivoire – for refund			(2 444)
Enhancing the protection of stranded migrants in West Africa: A study in Niger and Togo – for refund			(6 023)
Protection of internally displaced persons (IDPs), IDP returnees and refugee returnees in the south – Iraq – for refund			(7 956)
Construction of education and health-care infrastructure and procurement of medical equipment in Rwamwanja – Uganda – for refund			(15 701)
Management and coordination of the emergency shelter and non-food item sector for Darfur – Sudan – for refund			(22 397)
Livelihood pilot project for internally displaced persons (IDPs) and IDP returnees in Baghdad – Iraq – for refund			(32 076)
Enhancing the livelihood coping mechanisms of Syrian refugees in northern Iraq – phase II – Iraq – for refund			(47 243)
Transfer of refugees to the camps in Dollo Ado and construction of refugee shelters in Melkadida – Ethiopia – for refund			(78 366)
Voluntary repatriation – Yemen – for refund			(102 696)
Total: United Nations High Commissioner for Refugees (Office of the) – Earmarked			10 717 984
UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION			
Reintegration of Liberian refugees through multi-skills training for sustainable livelihoods – Ghana			191 412
Total: United Nations Industrial Development Organization – Earmarked			191 412
UNITED NATIONS JOINT PROGRAMME ON GENDER-BASED VIOLENCE IN ZAMBIA			
United Nations joint programme on gender-based violence: Capacity-building on gender and migration – Zambia			366 392
Total: United Nations Joint Programme on Gender-based Violence in Zambia – Earmarked			366 392

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
UNITED NATIONS MISSION IN KOSOVO			
Return and reintegration in UNSC resolution 1244-administered Kosovo – phase III			46 093
Total: United Nations Mission in Kosovo – Earmarked			46 093
UNITED NATIONS OFFICE FOR PROJECT SERVICES			
Maternal, newborn and child health: 3MDG fund – programme management budget – Myanmar			1 616 515
Floods rehabilitation support project – Serbia			1 343 588
Maternal, newborn and child health: 3MDG fund – comprehensive health plan (Bogale) – Myanmar	40 033		589 429
Maternal, newborn and child health: 3MDG fund – comprehensive health plan (Mawlamyinegyun) – Myanmar	20 287		578 613
Community-based artemisinin resistance containment for communities in Mon state – Myanmar	30 400		132 738
Strengthening social cohesion in the labour market through providing support to the disadvantaged – Serbia			83 422
Total: United Nations Office for Project Services – Earmarked	90 720		4 344 305
UNITED NATIONS OFFICE ON DRUGS AND CRIME			
Capacity-building on community stabilization for Afghan victims of injustice via infrastructure programmes			2 237 900
Project for running the United Nations common compound in Bossaso – Somalia			76 000
Support for the chairmanship of the inter-agency coordination group against trafficking in persons – Switzerland			24 000
Total: United Nations Office on Drugs and Crime – Earmarked			2 337 900
UNITED NATIONS POPULATION FUND			
Construction and repair of birthing facilities, women-friendly spaces and safe havens – Philippines			546 029
Contributing to improved labour market information through the United Nations joint programme on population – Uganda			208 764
Total: United Nations Population Fund – Earmarked			754 793
UNITED NATIONS STABILIZATION MISSION IN HAITI			
Protecting the city of Gonaives by building a drainage canal – phase IV – Haiti			159 962
Protecting the city of Gonaives by building a drainage canal – phase V – Haiti			159 962
Mitigating the risk of cholera in vulnerable Haitian communities in the western upper Artibonite region			119 996
Riverbank rehabilitation and construction of public areas at Nan Bannann – phase I – Haiti			119 929
Riverbank rehabilitation and construction of public areas at Nan Bannann – phase III – Haiti			117 035
Riverbank rehabilitation and construction of public areas at Nan Bannann – phase II – Haiti			115 764
Mitigating the risk of cholera in vulnerable Haitian communities in the eastern upper Artibonite region			112 371
Old military airport camp – Return and relocation of internally displaced households – Lot 2 – Haiti			98 646
Old military airport camp – Return and relocation of internally displaced households – Lot 1 – Haiti			97 388
Construction of the administrative block of the Cap-Haïtien prison – phase II – Haiti			91 041
Building the capacity of young, unemployed and vulnerable people in communities at risk – Haiti			79 996
Stabilizing the communities of Saint Martin through road reconstruction and construction of sanitation infrastructure – Haiti			79 987
Reducing community violence and vulnerability in Cap-Haïtien through sanitation and drainage works – Haiti			79 966
Reducing community violence and vulnerability in Cap-Haïtien through sanitation and drainage works – phase II – Haiti			79 966
Reducing community violence in Delmas 31 by improving the local school – Haiti			79 549
Gonaives rock masonry construction – phase III – Haiti			39 782
Building a support structure for women victims of violence in Haiti			39 217
Gonaives rock masonry construction – phase III – Haiti			38 618
Bel Air community stabilization project – phase II – Haiti			27 421
Community stabilization project in Martissant – phase II – Haiti			27 169
Carrefour-Feuilles community stabilization project – phase II – Haiti			27 013
Total: United Nations Stabilization Mission in Haiti – Earmarked			1 790 778
UNITED NATIONS TRUST FUND FOR HUMAN SECURITY			
Supporting civil society capacities to improve the protection of vulnerable migrants – Mexico			772 271
Strengthening human security in the border communities of Turkana – Kenya			591 798

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
UNITED NATIONS TRUST FUND FOR HUMAN SECURITY (continued)			
Human security through inclusive socioeconomic development in upper Egypt			222 881
Applying the human security concept to stabilize communities in canton 10 – Bosnia and Herzegovina			190 852
Increasing human security in Alto Wangki Bocay – Nicaragua			153 439
Protecting and empowering displaced victims of trafficking in Indonesia (EMPOWER) – for refund			(65 317)
Total: United Nations Trust Fund for Human Security – Earmarked			1 865 924
UN-WOMEN			
Empowering abandoned women from migrant families in Tajikistan			88 728
Preventing and addressing violence against women and girls in Albania, Mexico and Timor-Leste – Albania			59 190
Total: UN-WOMEN – Earmarked			147 918
URUGUAY ONE UN COHERENCE FUND			
Strengthening the technical and operational capacities of the national emergency system – Uruguay			34 240
Total: Uruguay One UN Coherence Fund – Earmarked			34 240
WORLD FOOD PROGRAMME			
Supplementary feeding for vulnerable HIV and tuberculosis patients in eastern Myanmar			60 246
Humanitarian assistance for returned migrants from Botswana and South Africa			13 639
Total: World Food Programme – Earmarked			73 885
WORLD HEALTH ORGANIZATION			
Tuberculosis control and early detection among migrants and migration-affected communities – Zimbabwe			325 996
Early and improved case detection of tuberculosis through the use of GeneXpert technology in Nepal			306 428
Intensification of tuberculosis detection among refugees and host communities and mining communities – Ghana			153 753
Early and improved tuberculosis case detection through the use of GeneXpert – Nepal			115 811
Stop TB partnership: TB reach Ethiopia			35 457
Funds received in 2014 – to be allocated			24 310
Total: World Health Organization – Earmarked			961 756
WORLD INTELLECTUAL PROPERTY ORGANIZATION			
Seconded staff – Geneva			97 415
Total: World Intellectual Property Organization – Earmarked			97 415
Subtotal: UNITED NATIONS ORGANIZATIONS AND FUNDS	311 457		169 066 402
PRIVATE SECTOR			
Financial Mechanism Office – Supporting organizations that assist the migrant asylum-seeking population in Greece			1 851 838
USAIM c/o IOM – Facilitation of circular labour migration of Haitian seasonal workers to the United States – Haiti			435 655
AmeriCares Foundation – Rapid revitalization of health systems in region 6 – Philippines			403 733
University of the Republic of Uruguay – Cooperation agreement with the University of Uruguay			300 621
Ana and Vlade Divac Foundation – Provision of social housing in a supportive environment in Belgrade – Serbia			285 168
Husqvarna – Emergency shelter, non-food items and camp coordination and camp management support for populations affected by typhoon Haiyan – Philippines	244 200		
AMADEUS – Amadeus incentive – global			186 501
JBS Food Canada – Facilitating labour migration of workers from El Salvador for employment in Canada – El Salvador			147 668
Minera Quinchia SAS – Improving socioeconomic development and mitigating the effects of migration on families – Colombia			142 444
Philip Morris International – Improving the livelihood of former combatants and reducing the return to armed conflicts – Colombia			132 000
AmeriCares Foundation – Life-saving care and referral services for typhoon Haiyan survivors – Philippines			100 165
USAIM c/o IOM – Emergency return assistance for Ethiopian migrants stranded in Saudi Arabia			100 000
“La Caixa” Foundation – Funds received in 2014 – to be allocated			98 268

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
PRIVATE SECTOR (continued)			
Ronald A. Chisholm Ltd – Selection, preparation and mobilization of migrant workers for companies – Quebec, Canada			81 466
Lăkarmissionen – Capacity-building for medical and psychosocial care of victims of trafficking – Republic of Moldova			76 117
AmeriCares Foundation – Mental health and psychosocial support in region 6 – Philippines			75 000
Maersk Shipping – Emergency shelter, non-food items and camp coordination and camp management support for populations affected by typhoon Haiyan – Philippines	70 200		
Clinical Center University of Sarajevo – Swedish medical programme for Bosnia and Herzegovina and UNSC resolution 1244-administered Kosovo – phase IV – period II			65 688
Western Union Foundation – Promoting enhanced pre-departure awareness among migrant workers in Myanmar			62 000
Private donor – Partnership support for trafficked children in Ghana			57 775
Prudhomme International Inc. – Integration of skilled and low-skilled migrant workers and their families in Canada			48 016
Jongens Van de Wit – Surprising Europe III – Netherlands			47 785
USAIM c/o IOM – Reintegration of returnees – Ethiopia			45 000
Fondazione Xenagos – Anatolè: Module 2 – Italy			42 743
SAS Institute Inc. – Emergency shelter, non-food items and camp coordination and camp management support for populations affected by typhoon Haiyan – Philippines	40 000		
Prudhomme International Inc. – Facilitating the recruitment of migrant workers for employment in Canada – Mauritius			36 970
Mcrit, S.L. (Spain) – Territorial scenarios and visions for Europe 2050			36 825
Mahvash and Jahangir Siddiqui – Supporting communities to build back safer in multi-hazard environments – Pakistan			34 935
Minera Quinchia SAS – Improving socioeconomic development and mitigating the effects of migration on families – Colombia – net of “for refund”			33 247
Mahvash and Jahangir Siddiqui Foundation – Shelter support for the flood-affected population of Sindh province – Pakistan			30 556
Georgetown University – Enhancing knowledge and policy dialogue on the role of migration in Armenia’s economic development			30 000
USAIM c/o IOM – Additional support costs for IOM Sana’a			28 800
SOFRECO/DEVCO – EU-Viet Nam strategic dialogue facility: Country gender assessment 2011–2015 – Viet Nam			28 436
Syracuse University – Student mobility programme for Syracuse university in Ghana 2014			28 291
Fondazione Xenagos – Anatolè: Psychosocial support for vulnerable asylum-seekers arriving at Bari airport – Italy			28 211
University of Warsaw – Analysis of migrants’ enfranchisement process by example of EU countries – Poland			26 349
University of Queensland/Netherlands Interdisciplinary Demographic Institute – Central European forum for migration research			25 281
Consorzio Connecting People – Tutti inclusi – Italy			21 199
Solar Partners Co., Ltd. – Provision of solar lanterns to reduce the risk of sexual and gender-based violence among vulnerable populations, including internally displaced persons, in Somalia			19 487
Tbilisi State University – UNIMIG – Migration and higher education: Building skills and capacity – Georgia			19 472
University of Liverpool – Mapping and impacts of advanced research degree graduates in social sciences (POCARIM) – Poland			15 720
Fundación BBVA Bancomer – Building the capacity of a network of shelters for unaccompanied children – Mexico			14 556
GRM International Limited – Health assessment programme – Australia (self-payer)			13 800
AmeriCares Foundation – Strengthening and sustaining life-saving primary health-care services for internally displaced persons – South Sudan	13 723		
European Academy for Education and Social Research – Needs assessment research: The regional counter-trafficking situation – Bosnia and Herzegovina			13 569
Private donor – Emergency return assistance for Ethiopian migrants stranded in Saudi Arabia			10 911
Columbia University – Funds received in 2014 – to be allocated			9 620
Foundation for Population, Migration and Environment /Netherlands Interdisciplinary Demographic Institute – Central European forum for migration research			6 883
Private donor – Emergency shelter, non-food items and camp coordination and camp management support for populations affected by typhoon Haiyan – Philippines			6 410
Cisco – Emergency shelter, non-food items and camp coordination and camp management support for populations affected by typhoon Haiyan – Philippines	6 000		
VFS Global – Visa application centre for the embassy of Spain – Côte d’Ivoire			5 000

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
PRIVATE SECTOR (continued)			
Harvard Humanitarian Initiative – Emergency shelter, non-food items and camp coordination and camp management support for populations affected by typhoon Haiyan – Philippines	4 500		
Private donor – In-kind contribution	4 315		
Heinrich Böll Stiftung: European Union – Developing global cartography on migration, environment and climate change – Switzerland			4 082
Pravno-Informacijski Center/ERF – Implementation of legal assistance in procedures of returning foreigners from Slovenia			3 917
Orchid Cellmark – Consular support service for New Zealand			3 650
Calouste Gulbenkian Foundation – Fostering health provision for migrants, the Roma and other vulnerable groups			3 113
AmeriCares Foundation – Emergency shelter, non-food items and camp coordination and camp management support for populations affected by typhoon Haiyan – Philippines	2 800		
Private donations on IOM website – IOM global assistance fund for the protection, return and reintegration of victims of trafficking			1 701
Econet Wireless – In-kind contribution	1 316		
Paramount Tarpaulin Industries – Emergency shelter, non-food items and camp coordination and camp management support for populations affected by typhoon Haiyan – Philippines	742		
AT&T – In-kind contribution	478		
Subtotal: PRIVATE SECTOR	388 274		5 326 642
OTHER ORGANIZATIONS			
The Global Fund to Fight AIDS, Tuberculosis and Malaria – Creating alternatives for sex workers of Latin America to reduce their vulnerability to HIV – Argentina			1 334 278
Save the Children Federation – Community-based HIV prevention, diagnosis, treatment, care and support – Myanmar	457 031		541 746
Swedish Red Cross – Resettlement cases to Sweden – refugees from the Middle East and Africa			995 305
The Global Fund to Fight AIDS, Tuberculosis and Malaria – Strengthening STOP TB strategy in 46 high-priority municipalities of Colombia			929 773
Swiss Red Cross Uri – Reimbursable movements to/from Switzerland – Switzerland			857 815
Swisscontact – Implementation of a mobile training unit under the vocational skills development programme – Myanmar			804 423
World Bank – Protection of lands and property of the displaced population – phase III – Colombia			758 606
Save the Children Federation – Community-based malaria prevention, detection and treatment – Myanmar	177 781		498 209
Nato Trust Fund – Assistance for resettlement of discharged ministry of defense personnel in Bosnia and Herzegovina			637 285
International Rescue Committee – EC – Emergency response mechanism – Ethiopia			544 218
Save the Children Federation – Community-based tuberculosis awareness, detection, diagnosis and treatment – Myanmar	21 660		491 917
World Bank – South Sudan disarmament, demobilization and reintegration pilot project			408 562
OXFAM Great Britain/ECHO – From tent to home – Haiti			368 485
The Global Fund to Fight AIDS, Tuberculosis and Malaria – Creating alternatives for Latin American sex workers to reduce their vulnerability to HIV			360 807
Geneva Centre for the Democratic Control of Armed Forces – Building the capacities and strengthening cooperation between law enforcement officials – Montenegro			328 189
International Center for Human Development – Strengthening evidence-based management of labour migration in Armenia			314 824
Croix-Rouge Genevoise – Assisted voluntary return and reintegration for migrants in an irregular situation in Geneva			307 267
Assumption Alumnae Association – Recovery shelter support for displaced persons in Mercedes, Eastern Samar – Philippines			214 662
Population Services International – USAID dialogue on HIV and tuberculosis project – Tajikistan			214 037
Norwegian Refugee Council/ECHO – Protection and improvement of living conditions of vulnerable displaced, returnees, migrants and conflict-affected individuals and communities in Yemen			204 153
Plan International Inc. – Tindog kita (rise together) project: Accountability to affected populations and communicating with community common services project			200 567
Save the Children Tajikistan/DEVCO – Addressing negative economic and social consequences of migration in Tajikistan			176 878
Stichting WereldWijd/HA – Wereld Tools 2 (plus) – Netherlands			156 120

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
OTHER ORGANIZATIONS (continued)			
Advocates for Public Interest Law – Research on human trafficking for labour exploitation in East Asia fishing industry – Republic of Korea			156 054
ChildFund Korea – Trafficking survivors and vulnerable children support programme in Nepal			150 000
International Centre for Migration Policy Development – Strengthening African and Middle Eastern diaspora policy through South–South exchange (AMEDIP) – Italy			141 681
ACF International – Philippines (ECHO) – Restoring integrity and resilience of the internally displaced populations in Zamboanga – Philippines			137 022
CARICOM support for sanitation and hygiene – Addressing cholera prevention in vulnerable communities through improved sanitation – Haiti			127 817
Center for International Migration and Integration – Migration management capacity-building in Israel: Promoting migrant rights – Austria			125 175
Islamic Relief Worldwide – Improving food security of the targeted beneficiaries in Boda, Central African Republic – Switzerland			121 860
TEBA Development – Building capacity to implement and monitor responses to HIV/AIDS in mine-sending areas – Mozambique			121 611
Asian Development Bank – Assessing gender dimensions and impacts of regional cooperation and integration in South Asia			116 442
British Council Ghana – Scholarship holders in the United Kingdom and France: Support for the British Council			113 597
International Rescue Committee – Maternal, newborn and child health services in Kayah state – Myanmar			111 432
African Union – Establishment of an IOM office in the Central African Republic			100 000
United Way Worldwide – Financial education for young conflict victims receiving reparations			100 000
The Global Fund to Fight AIDS, Tuberculosis and Malaria – Realization of a technical secretariat for Colombia's country coordination mechanism			99 045
International Trust Fund – Enhancing human security: Socioeconomic reintegration programme for mine victims in South Caucasus – phase III – Armenia			87 951
Azerbaijan Lawyers Confederation – Empowering women victims of domestic violence through improved socioeconomic capacity – Azerbaijan – net of “for refund”			75 714
Rotary Verwaltungsverein – In-kind contribution	69 598		
Croix-Rouge Genevoise – Project between IOM Bern and Croix-Rouge Genevoise – Assisted voluntary return and reintegration			67 822
Kenya Medical Research Institute – Enhancing infectious disease monitoring and mental health among refugee and mobile populations in East Africa – Kenya			62 090
Leibniz Institute for Regional Geography – Regions benefiting from returning migrants – Czech Republic			51 704
International Eurasia Press Fund – Strengthening the capacity of local civil society organizations and community-based organizations to become engaged in internally displaced person reintegration – Azerbaijan			50 594
Union for Development and Integration of Roma Minority in Albania – Fostering the social inclusion of Roma communities in Albania through targeted interventions for children			42 994
Asian Development Bank – HIV prevention and infrastructure: Mitigating risk in the Greater Mekong Subregion – Myanmar			41 166
Rotary Club of Loyola Heights – Emergency shelter, non-food items and camp coordination and camp management support for populations affected by typhoon Haiyan – Philippines	33 003		
Croix-Rouge Genevoise – Assisted voluntary return and reintegration for migrants in an irregular situation – Switzerland			20 640
Swisscontact – Vocational skills development programme – Myanmar			20 000
World Bank – IOM assessment study on land conflicts, migration and citizenship in West Africa – Switzerland			19 980
Communication Centre Multilingue – INTERPRETO – Italy			18 566
International Rehabilitation Council for Torture Victims – Counselling Services Unit – Establishing dialogue to advocate for internally displaced person land access and building scenarios for emerging humanitarian concerns – Zimbabwe			18 000
Hospice Général – Reimbursable movements to/from Switzerland – net of “for refund”			15 717
Slovo 21 – Welcome to the Czech Republic			15 545
Rotary Club of Burwood Inc. – Emergency shelter, non-food items and camp coordination and camp management support for populations affected by typhoon Haiyan – Philippines	14 950		
Participation Emancipation Professionals – GIVE: Grassroots integration through volunteering experiences – Ireland			13 793
The Forest Trust – Ethical recruitment and fair labour training for the forest trust social auditors in the palm oil sector – Switzerland			13 477
Community Service Volunteers – GIVE: Grassroots integration through volunteering experiences – Ireland			11 909

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
OTHER ORGANIZATIONS (continued)			
International Visegrad Fund – Counter-trafficking hotlines campaign in vulnerable regions in Slovakia, the Czech Republic and Poland – Slovakia			11 067
People to People International – Emergency return assistance for Ethiopian migrants stranded in Saudi Arabia			11 000
International Centre for Migration Policy Development – Survey on migration policies in West Africa – Burkina Faso			10 428
Slovo 21 (NGO Word 21)/European Commission – Welcome to the Czech Republic 2			10 391
Fairwork – Assisted voluntary return from detention and alternatives for irregular migrants – Netherlands			10 088
Irish Red Cross – Movements from Africa to Denmark			9 379
Conference Board of Canada – Contributing to the protection of labour rights with emphasis on migrant workers – Colombia			7 982
Centre Social Protestant – Reimbursable movements to/from Switzerland			7 171
Eaves Housing for Women – Implementation of the “two little girls” campaign in Azerbaijan			6 494
Red Cross – Association Cantonale Bernoise – Reimbursable movements to/from Switzerland			5 848
Caritas Bern – Reimbursable movements to/from Switzerland			5 710
Asociatia Serviciul Apel – National coordination of third-country nationals’ integration in Romania			5 120
Shelterbox – Emergency shelter, non-food items and camp coordination and camp management support for populations affected by typhoon Haiyan – Philippines	4 800		
International Centre for Migration Policy Development – Eastern partnership: Integrated border management – Capacity-building project – Georgia	4 769		
Caritas canton of Lucerne – Reimbursable movements to/from Switzerland			3 682
Council of the Baltic Sea States – ADSTRINGO Poland and Russian Federation: Addressing trafficking in human beings for labour exploitation			3 659
Caritas Aargau – Reimbursable movements to/from Switzerland			2 648
European Association for the Education of Adults – Grundtvig Network – Outreach, empowerment, diversity – Austria			2 053
Red Cross Sion (Croix-Rouge Suisse) – Reimbursable movements to/from Switzerland			1 721
Asociatia Serviciul Apel – Strengthening voluntary return and reintegration programmes in Romania			1 653
Asylbrücke Zug – Reimbursable movements to/from Switzerland			1 392
Asociatia Serviciul Apel – Assistance for third-country nationals in Romania			1 238
Society of Citizens Assisting Migrants – Assisted voluntary return from the Czech Republic in 2014			1 067
World Vision Albania – In-kind contribution	130		
Swiss Red Cross Uri – Reimbursable movements to/from Switzerland – net of “for refund”			75
Swiss Red Cross Bienne – Reimbursable movements to/from Switzerland – for refund			(72)
Caritas Fribourg – Caritas Genève – Reimbursable movements to/from Switzerland – for refund			(294)
Soccorso Operaio Svizzero (SOS) – Reimbursable movements to/from Switzerland – for refund			(982)
Zürcher Beratungsstelle für Asylsuchende – Reimbursable movements to/from Switzerland – for refund			(1 095)
Save the Children UK – Intersectoral approach to health needs assessments using the IOM displacement tracking matrix – Philippines – for refund			(1 826)
Institut de recherche pour le développement – project – for refund			(2 319)
Save the Children UK – Study of HIV vulnerability among refugees and internally displaced persons in urban settings – Kenya – for refund			(4 000)
ANESVAD Foundation – Addressing health issues of victims of human trafficking and abuse in Bangladesh – for refund			(5 327)
Inter-American Development Bank – Implementing the free movement of skills: Collection of migration-related data in the Caribbean – for refund			(14 489)
Maatwerk bij Terugkeer – Futurama project: Voluntary return and reintegration of former unaccompanied minors in the Netherlands – for refund			(56 714)
ACP Observatory on Migration – Intraregional migration data and research management – for refund			(1 655 982)
Subtotal: OTHER ORGANIZATIONS	783 722		12 394 290
Promissory note repayments			45 641 547
Net interest and other income		4 527 511	
Refugees, migrants, sponsors and others			90 859 538
Year-end net accrual adjustments of downpayments			(150 496 584)
TOTAL: CONTRIBUTIONS	1 543 270	8 170 272	1 431 117 110
TOTAL: REVENUE – CONTRIBUTIONS AND OTHER			1 440 830 652

GOVERNMENT OF GUATEMALA – GUATEMALA FIDUCIARY FUND
Statement of resources and expenditure for the year ended 31 December 2014

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

	USD	
	2014	2013
RESOURCES		
FONAPAZ		
Administrative – FUNCIONAMIENTO	954	870
Technical Programmes Executive Branch I – PTV	12	11
Border Development Programme Guatemala/Mexico – PRODEFRO	(193)	(42)
	773	839
SCEP		
Urban and Rural Community Support Programme – SCEP	30	29
	30	29
Foreign exchange revaluation of balance carried forward	485 919	143 116
TOTAL RESOURCES	486 722	143 984
EXPENDITURE		
FONAPAZ		
Border Development Programme Guatemala/Mexico – PRODEFRO		
Supervision – SUPERVISION		
	0	0
SCEP		
Urban and Rural Community Support Programme – SCEP	54	29
TOTAL EXPENDITURE	54	29
Excess of expenditure for the year	486 668	143 955
Resources brought forward at the beginning of the year		
FONAPAZ	14 635 747	14 491 797
SCEP	(413 260)	(413 260)
	14 222 487	14 078 539
Resources carried forward at the end of the year		
FONAPAZ	15 122 439	14 635 747
SCEP	(413 284)	(413 260)
	14 709 155	14 222 494

GOVERNMENT OF GUATEMALA – GUATEMALA FIDUCIARY FUND (continued)
Statement of assets and liabilities at 31 December 2014

	USD	
	2014	2013
ASSETS		
Bank and cash	33 361	31 506
Accounts receivable	18 979 595	18 351 715
TOTAL ASSETS	19 012 956	18 383 221
LIABILITIES AND FUNDS		
Accounts payable	4 303 801	4 160 727
Resources carried forward at the end of the year	14 709 155	14 222 494
TOTAL LIABILITIES AND FUNDS	19 012 956	18 383 221

General note

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

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

Accounting policies

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

The Fiduciary Fund's resources and expenditure are presented by project category. The underlying transactions and accounts of record for the Fiduciary Fund are in Guatemalan quetzales. The summary financial statement is included in US dollars, converted at 7.61 at 31 December 2014 (7.87 at 31 December 2013).