

Annual Report 2023



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Cover image:
A woman stands on a dried-up river bed in Sunamganj, northeastern Bangladesh. She is holding her youngest son in her arms.
© NRC/Sadia Rahman



People waiting for news of their relatives around a campfire amidst the rubble of collapsed buildings in Hatay, Türkiye after earthquakes caused widespread damage in the country and neighboring Syria in February. © BULENT KILIC/AFP/Getty Images

Message from the director

IDMC celebrated its 25th anniversary in 2023, and with the number of internally displaced people ever-growing, our data and analysis are more essential than ever. At the end of last year, there were 75.9 million people worldwide living in internal displacement, another sobering record. Nearly 150 countries experienced disaster displacement, and all but three of the 45 countries that reported conflict displacement also reported displacement from disasters.

The numbers are staggering, the impacts heartbreaking. And yet, internally displaced people (IDPs) often go unseen and their needs unanswered. To create solutions that work, leaders need to see the issue, recognise its importance and understand its complexities.

We continued to do our part to those ends throughout 2023, monitoring and reporting on displacement situations so those who have lost their homes do not lose their place on agendas in halls of power. Our [Global Report on Internal Displacement 2023](#) captured the immense scale of displacement in 2022, as the onset of war in Ukraine and severe flooding in Pakistan drove record global displacement. It also explored how conflict, disasters and displacement overlap with - and aggravate - global food insecurity.

Displacement can affect internally displaced people and the communities that host them in myriad ways. We produced two different sets of data and analysis and a new report to bring a magnifying glass to the conditions in which IDPs live. Our updated [displacement severity assessments](#) compare living conditions of IDPs with non-displaced households, and the results and analysis of our [socioeconomic survey](#) begin to quantify the effects of displacement on IDPs' livelihoods, health, education, security and housing conditions. We also explored how a person's gender inevitably shapes how they experience internal displacement in our [Gender dynamics in internal displacement](#) report.

All our work is to inform policy and action, and in 2023 we stepped up our engagement in policy conversations at the national and international levels. In addition to our work with

governments and our ongoing support of the UN Special Adviser on Solutions to Internal Displacement, we focused on climate policy. We worked with a range of partners to ensure the establishment of, and the inclusion of displacement in, the much-anticipated Loss and Damage Fund, both of which came to be at the UN [Climate Change Conference \(COP28\)](#).

While the number of internally displaced people keeps growing, there has been progress toward addressing the issue. As part of our 25th anniversary, we took stock of that progress in our report, [25 Years of Progress on Internal Displacement](#). The report included an updated Internal Displacement Index and a look at major achievements since the adoption of the Guiding Principles on Internal Displacement and the founding of IDMC in 1998. At our [annual conference](#), leaders in the field who have played, and are still playing, significant roles in addressing the issue shared their perspectives on how lessons from this past work can help overcome remaining barriers to solutions to internal displacement.

Over the years, we've seen many examples of how countries, organisations and IDPs themselves have been able to reduce the risks, scale and negative impacts of internal displacement. As you read this in 2024, we are well into our 26th year, still striving to inform and shine a light on those policies and actions. All our work is only possible with the generous support of our donors and constructive collaboration with our many partners. I would like to take this opportunity to thank you all for your support and dedication to IDMC's work, and we look forward to continuing our work together for the years to come.

Sincerely,




Alexandra Bilak
Director



IDMC Director Alexandra Bilak at the IDMC Internal Displacement Conference in October 2023. © IDMC

IDMC 2023 in numbers

253	 countries and territories monitored	28	 references in national, regional or global policies or strategies
26,665	 figures in global internal displacement database	76	 best practices shared in online platform
115	 countries with data disaggregated by sex and age	215,529	 dataset downloads or calls
25	 country profiles with in-depth country data	7m	 USD raised
600	 participants at IDMC events	13	 reports, special features and expert analyses published
20	 high-level consultations with countries	5,749	 media mentions
64	 presentations at forums and events	794,950	 visitors to website
60,960	 social media and newsletter followers	39	 staff

Highlights from 2023



*An elderly woman farms in Kayah State, Myanmar.
© Gettyimages/Kaung Zaw Hein/ SOPA Images, July 2022*



A woman cooks cassava in Ituri province, DRC, where increased food prices are worsening food insecurity.
© NRC/Hugh Kinsella Cunningham, April 2022

Food insecurity reached unprecedented levels in many parts of the world over the past two years. Conflict, droughts, floods and the continued effects of the Covid-19 pandemic combined to aggravate people's pre-existing vulnerabilities and inequalities. The conflict in Ukraine also severely disrupted food production, contributing to rising food prices globally. It all fuelled a global food security crisis that hit the poorest and most vulnerable the hardest, including IDPs.

Against this global backdrop, IDMC set out to investigate the relationship between food security and internal displacement and the particular challenges faced by IDPs in its 2023 [Global Report on Internal Displacement \(GRID 2023\)](#). Surprisingly little is known about how the issue affects IDPs and how food insecurity and internal displacement interact. The relationship is complex, as both food systems and displacement dynamics are.

According to IDMC analysis presented in GRID 2023, three-quarters of the countries that were facing crisis levels of food insecurity were also home to IDPs. Our research found that food insecurity can contribute to driving new and repeated displacement in contexts of conflict, disasters and climate change, and can be a barrier to durable solutions including return and local integration. It can also aggravate the conditions IDPs find themselves in, with many suffering disproportionately from food insecurity during times of conflict and disasters. Displacement can also lead to food crises, as agricultural lands are left behind or as high numbers of displaced people create unmanageable demand in host areas.

In addition to its special focus on internal displacement and food security, GRID 2023 also presented IDMC's annual global figures of the total number of IDPs worldwide and the total internal displacements caused by conflict and disasters in 2022, as well as in-depth analysis for key countries. The monitoring and reporting of these global figures represents a significant component of IDMC's work throughout the year and are a central reference source for governments, policymakers, donors, operational actors and other stakeholders working to prevent, address or resolve internal displacement.

GRID 2023 was launched on 11 May with a hybrid event in Geneva attended by over 340 participants. The event included a keynote address by Ambassador Tine Mørch Smith, Permanent Representative of Norway, as well as a panel discussion with the participation of Abdirahman Abdishakur, Somalia's Special Presidential Envoy for Drought Response; Rein Paulsen, FAO's Director of the Office of Emergencies and Resilience; Wilhelmina Welsch, Coordinator, Joint IDP Profiling Service; and Evelien Van Roemburg, Programs and Influencing Director for Oxfam in Africa.

When the [UN Guiding Principles on Internal Displacement](#) were adopted in 1998, up to 25 million people were estimated to be living in internal displacement as a result of conflict and violence alone. At the end of 2022, this figure had grown to 62.5 million people, with an additional 8.7 million people displaced as a result of disasters. This dramatic increase often overshadows the significant progress made in tracking, understanding and addressing the issue, progress that can provide both hope that solutions are possible, and insights for how to make these solutions a reality.

On the 25th anniversary of the founding of IDMC and 25 years after the release of the Guiding Principles on Internal Displacement IDMC released a [report](#) highlighting the comprehensive policies and legal frameworks adopted over the past two and a half decades to address internal displacement. The report also showcased promising initiatives from different countries and contexts designed to prevent displacement, protect IDPs, support them in achieving durable solutions and improve the availability and quality of data on the issue.

While this milestone anniversary report provided an opportunity to take stock of the progress made in addressing internal displacement, significant gaps still remain as the scale and scope of internal displacement continues to grow. The report's conclusion highlighted the key challenges that need to be addressed in tackling the phenomenon, identifying opportunities to accelerate progress and setting out concrete recommendations to guide future action.

The report was launched in October 2023 at IDMC's [fourth annual interdisciplinary conference on internal displacement](#) held in Geneva. Almost 250 in-person and online participants from government and civil society came together for a discussion on the progress achieved since 1998 and the remaining barriers that stand in the way of durable solutions to internal displacement. The conference provided an opportunity for humanitarian and development practitioners, policymakers and donors to engage in dialogue, hear new perspectives and make connections with other leaders and experts on internal displacement.

Jan Egeland, the Secretary-General of the Norwegian Refugee Council (NRC), gave the keynote address at the conference, with Robert Piper, Special Advisor on Solutions to Internal Displacement to the UN Secretary General, providing closing remarks. A high-level panel discussion was also held with participants including Trygve Nordby, Former NRC Secretary-General; Walter Kälin, Envoy of the Chair of the Platform on Disaster Displacement; Paula Gaviria Betancur, Special Rapporteur on the Human Rights of IDPs; H.E. Luke Daunivalu, Ambassador and Permanent Representative of Fiji to the UN in Geneva; and Sumbul Rizvi, UNHCR Principal Advisor on Internal Displacement.



The panel discussion with Sumbul Rizvi, Principal Advisor on Internal Displacement at UNHCR, H.E. Luke Daunivalu, Ambassador and Permanent Representative of Fiji to the UN in Geneva, Paula Gaviria Betancur, Special Rapporteur on the Human Rights of IDPs, Trygve Nordby, Former Secretary-General of the Norwegian Refugee Council, Walter Kälin, Envoy of the Chair of the Platform on Disaster Displacement, and moderator Dawn Vout, Head of External Relations at IDMC (left to right) at the IDMC Internal Displacement Conference in October 2023. © IDMC



A teacher instructs internally displaced children in a makeshift classroom, so that they can catch up on lessons. Internal displacement disrupts children's access to education, its quality and their learning outcomes. © NRC/Tom Peyre-Costa

The financial costs and losses associated with internal displacement can be overwhelming for IDPs and their hosts and can overstretch governments' capacities to respond. Studies completed by IDMC in Cameroon, Mali, Niger and Kenya in 2023 uncovered the various ways internal displacement had impacted the livelihoods, education, health, housing and security of displaced individuals and host communities, with potential repercussions on both local and national economies.

In Cameroon, interviews with people internally displaced by violence and insecurity in the country's Far North region revealed that displacement caused a significant loss of livelihoods and financial struggles for IDPs, with illiteracy being a major obstacle for their employment prospects. Surveyed IDPs in Mali, who had been displaced due to insecurity in the capital city of Bamako, also suffered significant income loss, necessitating increased financial support and skills training. In Niger, IDPs displaced by both conflict and flooding in the Diffa region reported a loss of livelihoods and reduced income, which limited their access to basic needs such as food, clean water and adequate housing.

Additionally, host communities also faced increased challenges. In our study on drought displacement in Garissa County, Kenya, unemployment and financial difficulties persisted for both displaced and non-displaced individuals. Non-displaced households also encountered barriers in accessing healthcare in the surveyed location in Kenya, where limited healthcare infrastructure led to overcrowding and inaccessibility. Concurrently, the arrival of IDPs resulted in increased household expenses for non-displaced respondents, with 77 per cent of respondents hosting IDPs incurring additional housing expenses.

IDMC's [socio-economic impact studies](#) are designed to collect quantitative and qualitative data and financial information to measure the impacts of internal displacement for use in humanitarian and development planning, budgeting and advocacy. As of 2023, IDMC had completed studies in selected locations in 14 countries, covering displacement due to conflict, violence, insecurity, floods, droughts, sea level rise, earthquakes, and volcanic eruptions. Results from these surveys have played an important role in shaping humanitarian response strategies, plans and budgets in countries including Somalia, Nigeria and Colombia.

Our survey tool can also be adapted for use by in-country partners to collect data on internally displaced populations and host communities in their countries. IDMC's goal is to work with operational stakeholders and policy makers to continuously refine the tool and improve the data available to meet the specific needs of those affected by internal displacement.

04

Shedding light on internally displaced people's vulnerabilities and needs to inform better responses

Every year, IDMC completes a [Severity Assessment](#) of the living conditions faced by displaced communities in contrast to non-displaced households in key countries. In 2023, we completed this study in 13 countries with large numbers of IDPs representing different regions around the world. In all 13 countries, IDPs experienced greater risks than non-displaced populations, including inadequate housing, insufficient income, risk of being evicted and difficulty exercising their rights. Two-thirds of internally displaced households also reported being exposed to sexual or gender-based violence, almost double the risk faced by non-displaced households. Significant disparities were also seen in school enrolment rates, access to sanitation facilities, and missing identity documents.

Understanding the specific challenges, needs and vulnerabilities affecting displaced communities is pivotal for informing more targeted responses and supporting IDPs on their pathway towards durable solutions. Our severity assessments seek to shed light on these challenges, using data from our partner REACH Initiative's Multi-Sectoral Needs Assessments to measure disparities in IDP's safety and security, standards of living, livelihoods and housing, and civic and social rights.

Results are accessible through an online dashboard that enables users to delve into the analysis for each country and identify findings relevant to their work. Data can be filtered by cause and duration of displacement, camp versus non-camp settings, and other household characteristics to understand the nuances of different displacement situations.

05

Sharing examples of promising initiatives for preventing, reducing or responding to internal displacement

IDMC's [Global Repository of Good Practices](#) is an online platform that provides examples of successful or promising initiatives aimed at preventing, reducing or responding to internal displacement. Through case studies, key informant interviews and literature reviews, IDMC identifies and documents good practices covering different regions of the world, drivers of displacement and thematic focal areas. In 2023, IDMC added 15 good practices to the platform, focusing on initiatives that sought to address gender inequalities in internal displacement, give voice to IDPs of different genders and include gender considerations in policies and programs.

Since the platform was launched in 2022, it has received thousands of visitors, creating opportunities for stakeholders to connect initiatives and learn from countries facing similar challenges. It now showcases a total of 85 good practices from around the world which can be reviewed in English and French.



A potato farmer in Colombia. Many farmers have moved permanently to urban areas as a result of the country's protracted conflict. © Getty Images/Daniel Munoz/AFP, February 2022





An elderly woman looks at the debris of her destroyed apartment in Mala Rohan, Ukraine. Finding affordable housing and livelihood opportunities remains a challenge for internally displaced people. © UNOCHA/Matteo Minasi

Around 35.8 million women and girls were living in internal displacement as a result of conflict, violence and disasters at the end of 2022. As women across the world are, on average, economically, legally, politically and socially less empowered than men, internally displaced women are twice disadvantaged. They often suffer greater challenges in the labour market of their host community than displaced men. Displaced women and girls are also at higher risk of sexual and gender-based violence, and girls are less likely than boys to continue their education in displacement. The difficulties faced by displaced women and girls can reinforce each other in a vicious circle of lasting vulnerability, if their specific needs are not addressed.

Results from an IDMC study conducted in Ukraine in 2023 showed that internally displaced women faced specific risks and financial challenges during the country's crisis. Seventy-four per cent of internally displaced women reported some or much difficulty in meeting basic household needs with their financial resources, compared to 61 per cent of internally displaced men. In an IDMC survey of people displaced by drought in Kenya, 75 per cent of women felt their physical health had deteriorated since their displacement, compared with 62 per cent of men. Women cited lack of food, health services and clean water as reasons for the decline.

IDMC shared these and other survey results and analysis in a report titled [Gender Dynamis in Internal Displacement](#) published in November 2023. Drawing from the latest primary data collected by IDMC and other organizations, the report sought to explore the gendered risks and impacts of displacement and highlight ways forward to promote more inclusive and effective planning and responses. It also showcased promising examples of gender-responsive action to prevent and address the phenomenon, and emphasized women's role as agents of change.

Additionally, the report evaluated available gender sensitive data sources and discussed tools and initiatives to address gaps. Our research found that despite growing calls to incorporate a gender perspective into humanitarian and development action on displacement, approaches to data collection and programming remain insufficient. Most data available on IDPs is not disaggregated by sex, and further breakdown by gender identity and sexual orientation is even harder to come by.

An event was held in Berlin, Germany, to share the findings of the report with partners including the German Federal Ministry for Economic Cooperation and Development, German Federal Foreign Office, the Robert Bosch Foundation and others.

Internal displacement has reached unprecedented levels in recent years, with new and ongoing conflicts, political instability, escalating food crises, and the growing frequency and intensity of climate-related disasters impacting countries around the world. From major escalations of conflict in Palestine, Ukraine and Sudan, to food insecurity in the Horn of Africa, to storms and floods in southeastern Africa and East Asia and the Pacific, record numbers of people were forced from their homes in 2023 alone and many remain trapped in protracted situations of displacement.

With the increasing scale of internal displacement worldwide, there has been a shift towards more understanding, recognition and commitment to this issue. An increasing number of humanitarian and development actors, governments and other key stakeholders have approached IDMC for data and tools, technical advice and best practices, while new spaces for dialogue and learning have opened up. In 2023, IDMC built on this momentum to work with country-based partners to help strengthen their capacity to generate and use data to prevent, prepare for and respond to internal displacement.

As part of these efforts, IDMC is supporting countries in assessing the quality and comprehensiveness of their internal displacement data and providing advice and recommendations for improvement. In Tonga, Sierra Leone and Kenya, IDMC completed mappings and analyses of the data ecosystems for each country, with a specific focus on gender-sensitive internal displacement data. IDMC's mappings constituted the first ever analysis on gender-focused data linked to internal displacement in the three countries.

Through country missions, workshops and bilateral exchanges, IDMC also continued to support local efforts in a number of countries including the Democratic Republic of Congo, Nigeria, Syria, Kenya, Madagascar and Colombia. In these countries, IDMC is contributing to the development of standard operating procedures for data collection, provided advice and recommendations for strengthening IDP data collection systems, helped improve the harmonization and standardization of data or offered guidance on utilizing displacement data for strategic impact and awareness raising.

IDMC also continued to work with data partners at the global level towards greater standardisation, harmonisation and interoperability, including with the United Nations High Commission on Refugees (UNHCR) and the International Organization for Migration (IOM). In 2023, IDMC participated in a global roundtable with these actors to review and agree on common data monitoring methodologies, build collaboration and identify methods to fill continuing data gaps.



The IDMC team joins local authorities and the Bureau National de Gestions des Risques et des Catastrophes (BNGRC) of Madagascar in June 2023 for a meeting with internally displaced people, who were forced to leave their homes in the south of the country due to severe drought. © BNGRC



Addressing displacement: lessons learned from effective partnerships at COP28 in Dubai in December 2023. From left to right: Atle Solberg (PDD), Farah Kabir (ActionAid Bangladesh), H.E. Nathif Jama Adam (Governor of Garissa county, Kenya), Alice Baillat (IDMC), Mizan R. Khan (ICCCAD), Lebaiateleite Gaunavinaka (Government of Fiji), Manuel Marques Pereira (IOM). © UNOPS*

Disasters, triggered by rapid-onset hazards and slow-onset environmental degradation, sweep away homes and livelihoods, forcing millions of people to flee their homes each year. At the end of 2023, 7.7 million people were living in internal displacement due to disasters in 82 countries and territories. While not all disaster displacement is climate-related, climate change is making natural events such as storms, floods, drought and wildfires more common and more intense, putting ever more people at risk of displacement each year.

IDMC has been monitoring disaster-related displacement since 2008, providing data on the scale and scope of internal displacement around the world. We combine this data with in-depth research into the drivers, patterns, and impacts of displacement associated with slow and sudden-onset hazards, to help find solutions that inform disaster displacement prevention, preparedness, and management. Whenever information is available, IDMC also collects data on housing destruction, which can offer valuable insight into losses and damages related to disaster displacement and the impacts of climate change.

As the data and understanding of the relationship between climate and human mobility has increased, there has been increasing attention, discussion and action on the issue at all levels. At the 28th Conference of the Parties (COP28) of the United Nations Framework Convention on Climate Change (UNFCCC) held in Dubai, United Arab Emirates, in December 2023, human mobility was a focal issue discussed during most events and negotiation sessions. Displacement and displaced persons were also included in the scope of the global Loss and Damage Fund, which was operationalized on the first day of COP28. This will allow the fund to support vulnerable developing countries in implementing measures and policies related to displacement, including by enhancing evidence and addressing data gaps.

IDMC was an active participant at COP28, organizing or presenting at four events focused on displacement, disasters and climate change. This included a side event organized by IDMC, Secours Islamique France and the government of France, focused on the role of development actors in supporting durable solutions and preventing and responding to loss and damage. We also organized a panel discussion with the Platform on Disaster Displacement (PDD) and the European Union, highlighting lessons learned from effective partnerships in addressing displacement in the context of disasters and climate change.

Additionally, IDMC participated in a side event at COP28 organized by the Arab Network on Environment and Development, NRC and the League of Arab States; and a panel organized at the pavilion of the Democratic Republic of Congo by the Union of Economic and Social Councils and Similar Institutions of Africa. As a member of the UNFCCC Advisory Group on Climate Change and Human Mobility, IDMC also met with other stakeholders for daily coordination meetings during COP28, working together to push for the inclusion of human mobility in key negotiation texts.

As a core aspect of our work, IDMC has regular exchanges with countries impacted by internal displacement, listening to their perspectives and engaging in open and respectful dialogue. This engagement is done with the view of building trust, raising awareness and encouraging national ownership of internal displacement. Our outreach efforts are also focused on capturing good practices, promoting our monitoring, research and capacity support work, and diversifying our sources through increased access to government data. In 2023, IDMC had high-level consultations with more than 20 countries impacted by internal displacement.

In addition, IDMC seeks to create opportunities for countries to share experiences and showcase best practices on internal displacement through peer exchanges and dialogues. In November 2023, IDMC co-organized a [Pacific Policy Dialogue](#) with partners IOM and PDD. The dialogue brought together more than 30 government officials from small island developing states in the Pacific including Fiji, Kiribati, Marshall Islands, Nauru, Samoa, Vanuatu and Nauru^{3/4} as well as other key government stakeholders and UN and international agencies, to discuss the challenges and solutions different countries have identified to internal displacement.

While IDPs make up the largest group of displaced people in the world, they often receive less international attention and support than other displaced groups. IDMC has been working to improve the visibility of the issue and generate more interest in the plight of IDPs through the expansion of its media and communications efforts. The launch of IDMC's annual GRID provides a key opportunity to bring global attention on the issue. In 2023, IDMC produced a number of communications products to help disseminate the findings of the report, including an interactive landing page, press release available in eight languages, testimonials from key individuals, social media campaign, videos, an illustrated cover, and more. This resulted in almost 1,700 media mentions of the GRID's findings in the week following the report's launch. In total, IDMC's data and analysis was referenced in the media more than 5,700 times throughout the year.

IDMC also made significant enhancements to its website, the main channel for disseminating our data, analysis and research with more than 19,000 visitors a month. We invested in several upgrades to ensure our content is easily accessible and more user-friendly for our growing audience. The revamped website also includes a stronger focus on improving understanding of internal displacement as an issue and an emphasis on multimedia features, including landing pages for key publications, interactive dashboards and videos.



Two men stand outside a repair shop destroyed by Cyclone Pam in the northern part of Tanna island, Vanuatu. © IFRC

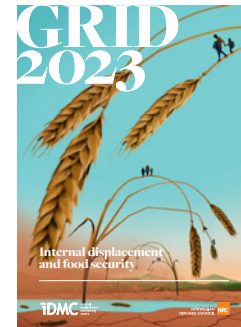
Reports, features and expert analyses



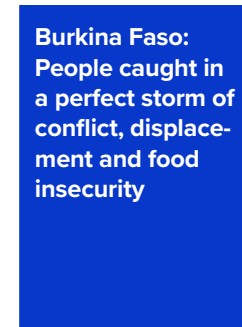
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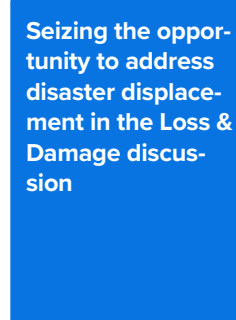
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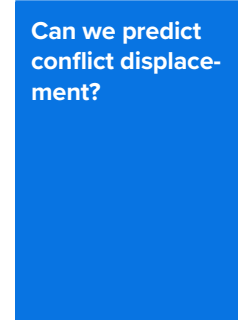
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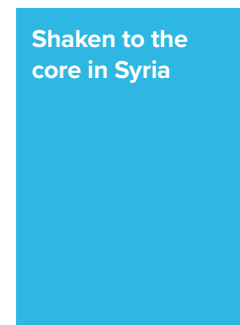
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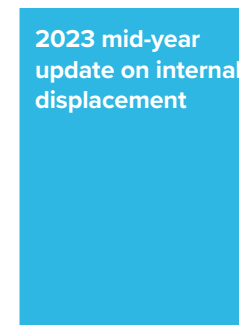
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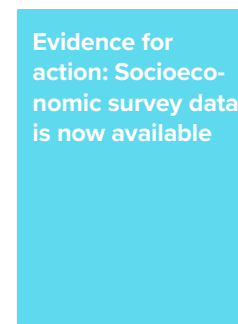
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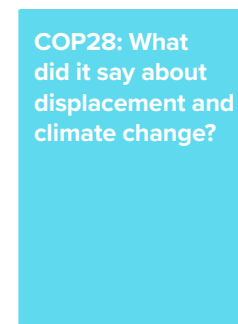
October 2023



November 2023



November 2023



December 2023

Our Donors

Asian Development Bank



In partnership with the Asian Development Bank (ADB), IDMC is undertaking a study in Asia and the Pacific to support developing member countries prepare and respond to disasters through an enhanced understanding of disaster displacement.

Australian Department of Foreign Affairs and Trade



The Australian Department of Foreign Aid and Trade's (DFAT) is providing core support to the three key pillars of IDMC's 2030 strategy: generating evidence, strengthening capacity and galvanising action.

European Union



The European Union's Directorate-General for International Partnerships (DG INTPA) is funding an ambitious multi-year project to enhance prevention, risk reduction and response to disaster and climate-related displacement worldwide.

German Federal Foreign Office



Germany's Federal Foreign Office (FFO) is supporting IDMC's research and analysis work on the differentiated needs of IDPs and severity of displacement situations, as well as our efforts to enhance coordination and engagement with global and in-country humanitarian actors.

German Federal Ministry for Economic Cooperation and Development



The German Federal Ministry for Economic Cooperation and Development (BMZ) is partnering with IDMC in the Central Sahel to provide tailored support to government actors in the use of data and evidence for the design of effective policies, plans and responses.

Liechtenstein Office of Foreign Affairs



Support from the Liechtenstein Office of Foreign Affairs helps IDMC achieve our core activities such as providing annual estimates of the number of people internally displaced or at risk of becoming displaced by conflict and disasters across the world.

Norwegian Ministry of Foreign Affairs



The Norwegian Ministry of Foreign Affairs (NMFA) has been a long-standing core donor to IDMC, helping us provide high-quality data, research and expertise on internal displacement to governments, policymakers and humanitarian and development organisations.

Swedish International Development Cooperation Agency



The Swedish International Development Cooperation Agency's (Sida) has provided critical funding for our core programmes, as well as for our work to improve understanding of disaster displacement and displacement risk.

Robert Bosch Foundation



The Robert Bosch Foundation is a core donor to IDMC, supporting key aspects of our work such as research into the drivers, patterns and impacts of internal displacement across different country situations, contexts and scenarios.

United States Agency for International Development



The United States Agency for International Development's Bureau for Humanitarian Assistance (USAID/BHA) provides generous support to IDMC's core activities, as well as to our efforts to produce new data on internal displacement linked with disasters and climate change.



Financial statement

Contributions to IDMC 2023 with 2022 comparative figures

Donors' contributions	2023 (in USD)	2022 (in USD)
Bosch Foundation (CHF2303)	300,153	150,564
BMZ (CHF2304)	417,421	684,021
HABITABLE (CHF2104)	193,128	73,757
USAID BHA (CHF2203)	923,346	2,075,149
USAID BHA (CHF2307)	564,802	
Norwegian MFA (CHF2301)	561,851	603,922
Australia's DFAT (CHF2207)	1,070,917	601,914
FFO (CHF2305)	1,388,416	507,615
Sweden Sida (CHF2302)	551,878	603,935
Liechtenstein MFA (CHF2309)	114,237	103,587
INTPA (CHF2004 and CHF2306)	754,463	500,249
Asian Development Bank (CHF2012)	158,105	174,694
FCDO (CHF2208)		87,148
Other income		16,404
Total contributions	6,998,718	6,182,959

Notes to 2023 IDMC contributions:

- Contributions are recorded as income when expenses accrued
- Contributions received during 2023 are recorded with the exchange rate of the day of receipt, contributions not received are recorded at the exchange rate of December 31, 2023



Alexandra Bilak
Director of IDMC

IDMC's expenditure 2023 with 2022 comparative figures

Expenditure by department	2023 (in USD)	2022 (in USD)
Data and Risk Analysis		
Staff costs	418,443	519,828
Programme costs	416,495	554,799
Total	834,938	1,074,627
Monitoring and Research		
Staff costs	2,244,443	1,832,879
Programme costs	366,549	584,279
Total	2,610,992	2,417,157
External Relations		
Staff costs	419,666	874,815
Publications, website, media	6,016	350,594
Total	425,682	1,225,409
Communications		
Staff costs	475,206	
Publications, website, media	403,834	
Total	879,040	
Capacity Development		
Staff costs	137,949	
Programme costs (including Fiji office running cost)	255,415	
Total	393,364	
Director's Office and Support		
Staff costs	1,282,767	1,030,147
Director's office cost	216,359	155,769
Office running cost/administration	355,577	279,850
Total	1,854,703	1,465,766
Total expenditure	6,998,718	6,182,959

Notes to the financial project report

Accounting policies

The basis of accounting for projects is accrual accounting based on relevant regulation in the Norwegian Accounting Act and Accounting Standards Generally Accepted in Norway with the exception of fixed assets and foreign currency conversion described below.

Policies of revenue and cost recognition

Donor contributions are recognized as revenue when the funds are used. Contributions not used by the end of the project period are specified as unspent funds. Expenditures are recognized as project costs based on the transaction date; i.e. when the goods or services have been delivered and the activity is performed.

Fixed assets

The main rule in the field is that fixed assets shared between all projects at area or country office level and with a purchase price above 5.000 USD and useful lifespan of minimum 1 year are capitalized and in turn depreciated over a period of minimum 12 months and maximum 3 years, with a linear monthly depreciation. The operational lifespan of an asset is set at a maximum of 3 years due to the uncertainties related to the Country Offices where NRC is operating. Non-shared fixed assets are not capitalized, but as a general rule charged as an expense at the time of procurement.

Foreign currency exchange

Bank deposits and cash holdings acquired for usage in donor-financed projects are valued at the exchange rate of acquisition. These acquired rates are also applied to the costs in foreign currencies. Accordingly, gains and losses related to foreign currency are not directly recognized in the financial project report.



Alexandra Bilak
Director of IDMC

Management letter regarding the annual financial statements of the Norwegian Refugee Council, Geneva representation office (NRC Geneva)
For the year ended 31 December 2023

Dear Sirs,

NRC Geneva's financial statements as of 31 December 2023 are subject to a limited review by our firm. The applicable standard for this review, ISRE-CH 2400, doesn't request us to analyze in detail the internal processes and controls in your organization. However, we mutually agreed to extend our audit procedures in the first year of our audit to those processes and controls, in order to reduce compliance risks for NRC Geneva and audit risks for our firm.

We are submitting the present management letter to the best of our knowledge and belief on the basis of the books of account, annual financial statements and other documents made available to us and the information provided to us.

We would like to thank the management and team for their cooperation and willingness to collect and prepare the information requested.

We remain at your disposal to provide you with further information or explanations.

Geneva, 15 March 2024

BDO Ltd

Matthias Paffrath
Licensed Audit Expert

Olivier Griot
Licensed Audit Expert

As agreed, we focussed our analysis on your processes and controls related to revenues, purchases and payroll as well as to VAT compliance issues. Our analysis was based on small samples ("walkthroughs") and might not cover all transactions within NRC Geneva.

REVENUE RECOGNITION PROCESS

Objectives and description:

The purposes of the review of this process is to make sure that revenue is recognized when the conditions for revenue recognition are met. In particular, for those grants overlapping on more than a financial year, the objective is that the overall revenue from a grant is allocated to the right period.

On the basis of a sample of revenue transactions, we

- analyzed the control procedures performed and documented at inception, during the project and at the end of the grant
- made sure that the allocation on the periods followed stringent methods

We did not identify any weaknesses in the process, lacks of controls or documentation.

Assessment:



PURCHASE PROCESS

Objectives and description:

The purposes of the review of this process is to make sure that purchases are accounted for correctly (i.e. in the correct period and, where applicable, allocated to the correct project) and that authorization processes are in place to prevent fraud risks.

On the basis of a sample of purchase transactions, we

- checked if the authorization process (depending mainly on the purchase price) was respected and documented
- accounting entries related to the purchase correctly reflected the transaction.

We did not identify any weaknesses in the process, lacks of controls or documentation.

Assessment:



PAYROLL PROCESS

Objectives and description:

The purposes of the review of this process is to make sure that payroll entries are correctly posted to the accounting system, social security regulation is complied with and that authorization processes (for example on staff entries and exits) are in place to prevent fraud risks.

On the basis of a sample of payroll transactions, we

- checked if the authorization and administrative processes on entries and exits was respected and documented
- accounting entries related to the payroll were in line with the documents provided by the payroll service organization
- the payroll organization was able to ensure compliance with applicable social security reglementation.

We did not identify any weaknesses in the process, lacks of controls or documentation.

Assessment:



VAT COMPLIANCE

Objectives and description:

The purposes of the review of this process is to make sure NRC Geneva was in compliance with VAT regulation applicable in Switzerland. VAT issues of NRC Geneva were reviewed in more detail in August 2022 by tax experts of our firm. The analysis below is an update on the findings at that time.

Basically, NRC follows the advice given in the past, notably:

- Declaration of the acquisition tax for the whole Swiss organization
- Humanitarian activities not considered as entrepreneurial and not included in the VAT return (except for the declaration of the acquisition tax)
- Taxation of the rental income
- Deduction of the input tax directly linked to the rental income

Assessment:



Legend



Results are consistent with our expectations.



There is potential for improvement that can be implemented by the Board or Management. The situation require a follow-up.



There is a significant deficiency. The Board and/or Management need to react quickly and to take appropriate measures.

Every day, people flee conflict and disasters and become displaced inside their own countries. IDMC provides data and analysis and supports partners to identify and implement solutions to internal displacement.

Join us as we work to make real and lasting change for internally displaced people in the decade ahead.



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