



International IDEA

The International Institute for Democracy
and Electoral Assistance

Financial Statements for the year ended 31 December 2009



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Auditor's Report

To the Council of the International Institute for Democracy and Electoral Assistance

We have audited the accompanying balance sheet of the International Institute for Democracy and Electoral Assistance as of December 31, 2009, and the related statement of income for the year then ended. These financial statements are the responsibility of the Institute's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with International Standards on Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Institute as of December 31, 2009, and of the results of its operations for the year then ended and comply with the Institute's Finance Regulations.

Furthermore, in our opinion, the accounts for grants have been kept in accordance with generally accepted accounting principles. The grants being reviewed have been used as stated in the application.

Stockholm May 4, 2010




Deloitte AB

International Institute For Democracy And Electoral Assistance

BALANCE SHEET

As at 31 December 2009 and 2008
(In Thousands of Euros)

	<u>Note</u>	<u>2009</u>	<u>2008</u>
ASSETS			
Cash and Bank	3	15,504	13,594
Receivables			
Contributions	4	1,792	660
Prepaid Expenses/Accrued Income		3	98
		1,795	758
Other Receivables			
Value Added Tax		17	71
Field Office Advances		10	350
Personnel Advances		-	25
Other		14	27
		41	473
TOTAL ASSETS		17,340	14,825
LIABILITIES AND CAPITAL			
Accounts Payable			
Trade Creditors and Accruals	6.b	1,356	1,369
Personnel Liabilities	7	1,252	1,168
Contributions	6.a	6,129	5,527
		8,737	8,064
Capital and Reserves			
Reserves	8	8,603	6,761
TOTAL LIABILITIES AND CAPITAL		17,340	14,825


Vidar Helgesen
Secretary-General


Martin Van Weerdenburg
Director of Finance & Administration

International Institute for Democracy and Electoral Assistance

Income Statement

For the years ended 31 December 2009 and 2008

(In thousands of Euros)

	Note	2009			2008
		Core	Restricted Project	Total	Total
Revenues and Gains					
Contributions	9.a/b	10 913	8 677	19 590	16 687
Other revenues and gains	9.c	859	-	859	807
Total revenues and gains		11 772	8 677	20 449	17 494
Expenses and Losses					
Operations		5 997	8 677	14 674	11 673
Management and Administration		3 923	-	3 923	4 644
Total expenses and losses		9 920	8 677	18 597	16 317
NET SURPLUS					
		1 852	-	1 852	1 177

Expenses by Natural Classification

Personnel costs	5 843	2 119	7 962	7 528
Consultants	1 551	2 558	4 109	2 365
Travel	1 615	2 148	3 763	3 267
Operating Costs	815	1 789	2 604	3 003
Fixed Assets	96	63	159	154
Total	9 920	8 677	18 597	16 317

See accompanying notes to Financial Statements.

The International Institute for Democracy and Electoral Assistance
Statement of Changes in Reserves

For the years ended 31 December 2009 and 2008
(In thousands of Euros)

	General Reserve	Social Security Reserve	Currency Reserve	Working Capital Reserve	Operating Reserve	Total
Balance, January 1, 2008	837	728	491	2 099	1 518	5 673
Transfer (to)/from Working Capital				515	-515	0
Transfer (to)/from Currency			-181		181	0
Net Movement in Social Security		-89				-89
Net surplus					1 177	1 177
Balance, December 31, 2008	837	639	310	2 614	2 361	6 761
Transfer (to)/from Working Capital				885	-885	0
Transfer (to)/from Currency			332		-332	0
Net Movement in Social Security		-10				-10
Net surplus					1 852	1 852
Balance, December 31, 2009	837	629	642	3 499	2 996	8 603

See accompanying notes to Financial Statements.

The International Institute for Democracy and Electoral Assistance

Notes to Financial Statements

31 December 2009 and 2008

(In thousands of Euros)

1. Statement of Activities

Created in 1995, the International Institute for Democracy and Electoral Assistance (IDEA) is an intergovernmental organization with 25 member states from six continents. It has a mandate to support sustainable democracy worldwide. IDEA brings together those who analyse and monitor trends in democracy and those who engage directly in political reform or act in support of democracy at home and abroad. IDEA works with new and long-established democracies, helping to develop and strengthen the institutions and culture of democracy. It operates at international, regional and national levels, working in partnership with a range of institutions.

2. Significant Accounting Policies

A summary of the significant policies adopted in the preparation of the accompanying combined financial statements are as follows:

- a. **Use of estimates** - The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Although management believes the estimates and assumptions used in the preparation of these combined financial statements were appropriate in the circumstances, actual results could differ from those estimates and assumptions.
- b. **Accrual Accounting** - The financial statements have been prepared on the accrual basis of accounting.
- c. **Reclassifications** - The financial statements of year 2008 include certain reclassifications in order to be comparable to the 2009 year financial statements.
- d. **Revenue recognition** - Contributions, whether core or restricted project, are recognized as revenues only when the grant conditions, if any, have been substantially met or the donor has explicitly waived such conditions.
- e. **Contributions receivable** - Contributions receivable represent amounts recoverable from donors for core and restricted project grants promised or pledged for which any conditions have already been met.
- f. **Cash and cash equivalents** - Cash and cash equivalents are comprised of cash on hand, bank current accounts and interest bearing bank deposits.
- g. **Fixed Assets** – All fixed assets are written off in full at the time of acquisition.

- h. **Income taxes** - The Organization is tax-exempt; accordingly, no provision for income taxes has been made in the accompanying combined financial statements.
- i. **Accounts payable to donors** - These represent grants received in advance from donors for core and restricted project grants, for which the grant conditions have not yet been met. It also includes amounts payable to donors when donors require reimbursement of unexpended grant balances.
- j. **Other accounts payable and accruals** - These represent amounts to be paid in the future for goods or services received, whether billed by the supplier or not.
- k. **Provisions** - Provisions are recognized for current obligations that (i) result from a past event, (ii) are probable to result in the use of economic resources, and (iii) can be reasonably estimated.
- l. **Reporting currency** - The currency of report is the Euro. Assets and Liabilities in other currencies are translated to Euro at rates of exchange ruling at the end of the financial year as published by the Swedish Central Bank.

Transactions in other currencies are translated to Euro at the average rate of exchange as published by the Swedish Central Bank for the month in which the transaction took place.

Significant exchange gains and losses are transferred to or from the Currency Fund.

3. Cash and cash equivalents

	2009	2008
Cash on hand	14	6
Cash at Bank	15,490	13,588
Total	<u>€ 15,504</u>	<u>€ 13,594</u>

4. Receivables - Contributions

	2009	2008
Contributions - (Refer Schedule 1)		
Core	314	-
Restricted Projects	1,478	660
Total	<u>€ 1,792</u>	<u>€ 660</u>

5. Fixed assets

For 2009 and 2008 the Organization wrote off €159 and €154, respectively, for fixed assets purchased during the year

6. Accounts payable

	2009	2008
a. Contributions - (Refer Schedule 1)		
Core	2,044	1,500
Restricted Projects	4,085	4,027
Total	<u>€ 6,129</u>	<u>€ 5,527</u>
b. Trade Creditors and Accruals		
Trade Creditors	656	537
Accruals	700	832
Total	<u>€ 1,356</u>	<u>€ 1,369</u>

7. Personnel Liabilities

	2009	2008
Salary	42	31
Annual Leave	412	426
Pension	264	222
Separation Allowance	317	236
Parental Leave	148	187
Social Charges	6	11
Withholding Taxes	63	55
Total	<u>€ 1,252</u>	<u>€ 1,168</u>

8. Reserves

Movements in reserves are detailed in the Statement of Changes in Reserves and are classified as follows:

- General Reserve** - This reserve provides long-term protection for the Institute by safeguarding it from unforeseen developments that could seriously affect its stability and effectiveness. Appropriations may only be made in extreme circumstances. No appropriations were made from the fund during the year;
- Working Capital Reserve** - This reserve provides liquidity when contributions from Member States are received at a slower rate than approved operational expenditure. Every effort is made to maintain this reserve at 20% of the annual income received in the immediately preceding year;
- Social Security Reserve** – This reserve represents amounts set aside from refunds of social charges by the Swedish Tax Authority to meet possible future commitments to staff and former staff in respect of possible loss of state pension rights or other social insurance rights. A reduction of €10 occurred in the reserve during the year due to a payout to a former staff (€48), favorable currency movements €41 and payment of legal advice fees (€3);
- Currency Reserve** – This reserve provides a facility to overcome distortions in its operational expenditures caused by fluctuations in the exchange rate between the Euro and other currencies. There was an increase of €332 in this reserve during the year;

9. Revenues

- a. **Contributions** - Funds received from donors are used to support the Institute's programs. Programs must fall within the mandate of the Institute and be approved by the Governing Council. Details of all contributions are set out in Schedules 1 and 2 of these financial statements and are classified into Core and Restricted Project contributions. Core contributions are used to support the Institute's activities. Restricted Project contributions also support the Institute's activities, but they can only be used for activities that are mutually agreed upon between the Institute and the donor.
- b. **In-kind Contributions** - The core contribution from Sweden for 2010 includes the sum of €242 relating to an in-kind payment of SEK2.5M to the City of Stockholm for the Strömsborg headquarters. This arises from a direct agreement between the MFA and the City. The Institute is not a direct party to this agreement.
- c. **Other revenue and gains** - For the years ended 31 December 2009 and 2008, other revenues and gains are:

	2009	2008
Salary Tax Refund	472	460
Exchange Rate Gain	332	-
Interest	13	294
Book Sales	4	12
Sundry Income	38	41
Total	<u>€ 859</u>	<u>€ 807</u>

10. Expenses and losses

Details of expenditures are segregated by type between Operations and Management and Administration, and are set out in Schedule 3 of these financial statements.

Operations expenses - These comprise all expenditures by HQ, Regional and Field Offices directly related to the Institute's main programmatic activities.

Management and general expenses - These expenses comprise general administration expenses, including expenditures applicable to the Council of Member States, the Board of Advisers, Secretary-General, Communications, Finance and Administration, Human Resources, Information Technology and Office Accommodation.

Schedule of Income

For the years ended 31 December 2009 and 2008

(In EUR)

Donors	2009					2008
	Opening Balance	Cash receipts/ repayments	Accounts receivable	Advance payment	Grant	Grant
UNRESTRICTED (CORE) CONTRIBUTIONS	1 500 000	11 144 123	313 934	(2 044 175)	10 913 356	10 523 516
Australia	-	-	-	-	-	-
Barbados	-	6 872	-	-	6 872	-
Belgium	-	-	-	-	-	-
Botswana	-	-	13 934	-	13 408	15 716
Canada	-	614 900	-	-	614 900	645 800
Cape Verde	-	-	-	-	-	-
Chile	-	109 348	-	-	109 348	63 285
Costa Rica	-	-	-	-	-	3 929
Denmark	-	399 541	-	-	399 541	411 992
Finland	-	345 000	-	-	345 000	345 000
Germany	-	400 000	-	-	400 000	400 000
India	-	39 772	-	-	39 772	40 402
Mauritius	-	6 749	-	-	6 749	7 523
Mexico	-	16 760	-	-	16 760	34 785
Namibia	-	-	-	-	-	1 572
Netherlands	1 500 000	1 500 000	-	(1 000 000)	2 000 000	1 500 000
Norway	-	2 431 761	-	(1 044 175)	1 387 586	908 000
Peru	-	-	-	-	-	-
Portugal	-	-	-	-	-	-
South Africa	-	-	-	-	-	20 400
Spain	-	-	300 000	-	300 000	250 000
Sweden	-	4 745 100	-	-	4 745 100	5 236 483
Switzerland	-	526 320	-	-	526 320	634 629
Uruguay	-	2 000	-	-	2 000	4 000
RESTRICTED CONTRIBUTIONS	3 366 904	7 920 793	1 478 103	(4 084 757)	8 676 646	6 162 929
Australia						
Australian Agency for International Development (AusAID)	310 279	280 347	-	(120 561)	470 065	56 717
Belgium	-	-	-	-	-	-
The Ministry of Foreign Affairs	-	352 000	-	(207 394)	144 606	43 932
Canada	-	-	-	-	-	-
Canadian International Development Agency (CIDA)	1 847	16 142	-	-	18 339	46 228
International Development Research Centre (IDRC)	25 152	31 790	-	(5 657)	51 285	42 710
Chile	-	-	-	-	-	-
The Ministry of Foreign Affairs	9 631	-	-	(9 631)	-	-
Denmark	-	-	-	-	-	-
Embassy of Denmark in Kenya	-	11 398	-	-	11 398	-
European Union	-	-	-	-	-	-
The European Commission	700 976	87 761	1 204 301	-	1 993 038	293 076
Finland	-	-	-	-	-	-
The Ministry of Foreign Affairs	-	190 000	-	(134 542)	55 458	-
Germany	-	-	-	-	-	-
Deutsche Gesellschaft für Technische Zusammenarbeit (GTZ)	92 940	(92 081)	0	-	859	387 060
Inter American Development Bank	(513)	10 319	(0)	-	9 806	513
Italy	-	-	-	-	-	-
The Ministry of Foreign Affairs	607 114	-	-	(491 164)	115 949	429 997
The Netherlands	-	-	-	-	-	-
The Netherlands Institute for Multiparty Democracy	(3 834)	5 000	-	(1 166)	-	26 209

Donors	2009					2008
	Opening Balance	Cash receipts/ repayments	Accounts receivable	Advance payment	Grant	Grant
Norway	-	-	-	-	-	-
The Royal Ministry of Foreign Affairs	543 854	4 437 577	-	(1 288 770)	3 692 662	2 993 507
Spain	-	-	-	-	-	-
The Spanish Agency for International Cooperation (AECI)	542 213	396 629	-	(557 208)	381 635	348 348
Ayuntamiento de Madrid / Fundacion Instituto Universitario de Investigacion Jose Ortega y Gasset (FOG)	-	52 995	-	(37 299)	15 696	-
Sweden	-	-	-	-	-	-
The Ministry of Foreign Affairs	275 586	1 810 447	23 726	(1 033 331)	1 076 427	441 423
Switzerland	-	-	-	-	-	-
The Swiss Federal Department of Foreign Affairs	19 871	131 584	-	(133 473)	17 981	65 573
The Swiss Agency for Development and Cooperation	53 410	-	-	-	53 410	5 849
United Kingdom of Great Britain and Northern Ireland	-	-	-	-	-	-
Department for International Development (DFID)	(55 616)	-	55 616	-	-	64 592
Foreign and Commonwealth Office (FCO)	(33 744)	33 744	(0)	-	-	268 101
United Nations	-	-	-	-	-	-
The United Nations Development Fund (UNDEF)	62 173	81 051	-	(0)	143 224	-
The United Nations Development Program (UNDP)	215 566	305	194 460	-	405 582	578 627
The United Nations Office for Project Services (UNOPS)	-	19 226	0	-	19 226	-
The United Nations Development Fund for Women (UNIFEM)	-	64 560	-	(64 560)	-	-

TOTAL RESTRICTED AND UNRESTRICTED CONTRIBUTIONS	4 866 904	19 064 916	1 792 037	(6 128 931)	19 590 002	16 686 445
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Earmarked Contributions

For the period January 1, 2009 to December 31, 2009

(In Euro)

Donor and Programme/ Project	Grant Agreement No	Project No	Grant Period (MM/DD/YY)	Grant Pledged		Expenditures			
				in Grant Currency	EUR Value	Prior Years	Current Year	Total	
AUSTRALIA					827 119		246 362	470 065	716 427
Australian Agency for International Development (AusAID)									
Capacity Building Training of Election Administrators in Southern & East Africa	2006-08	P0016	01-05-06 - 31-05-10	AUD 1,400,000	827 119		246 362	470 065	716 427
BELGIUM					352 000		-	144 606	144 606
The Ministry of Foreign Affairs									
African Traditional Justice Mechanisms - Publication Follow-up	2008-12	P0001	01-01-09 - 30-06-10	EUR 170,500	170 500		-	75 116	75 116
Customary Governance and Democracy Building: Exploring the Links	2008-13	P0002	01-01-09 - 30-06-10	EUR 181,500	181 500		-	69 490	69 490
CANADA					201 320		88 938	69 624	158 562
International Development Research Centre (IDRC)									
South - South Capacity Building & Consultative Workshops	2007-13	P0021	01-01-08 - 30-06-10	CAD 200,000	131 655		42 710	51 285	93 995
Canadian International Development Agency (CIDA)									
Promotion of the Participation of Women from Political Parties, through the Strengthening of their Skills, the Empowerment of Activists and a More Favourable Legislation	2008-02	P0031	01-02-08 - 30-04-09	USD 98,840	69 665		46 228	18 339	64 567
DENMARK					23 996		-	11 398	11 398
Embassy of Denmark in Kenya									
Support to Elections in Kenya 2007: Key Lessons	2009-04	P0023	20-03-09 - 15-05-09	DKK 179,290	23 996		-	11 398	11 398
EUROPEAN UNION					5 349 577		293 076	1 993 038	2 286 115
The European Commission									
Training and Technical Assistance Activities related to EU Electoral Observation Missions: Network for Enhanced Electoral and Democratic Support (NEEDS)	2008-01	P0018	01-10-08 - 30-09-11	EUR 5,174,577	5 174 577		293 076	1 858 132	2 151 208
Study on Strategies and Methodologies for EC Action in Support to Parliaments	2008-17	P0007-01	01-02-09 - 30-09-10	EUR 175,000	175 000		-	134 906	134 906
FINLAND					190 000		-	55 458	55 458
The Ministry of Foreign Affairs									
Supporting Constitution Building in Nepal: Implementation of Rights, Oversight and Accountability Mechanisms of the New Constitution in the Making	2009-07	P0068-01	05-10-09 - 31-01-10	EUR 190,000	190 000		-	55 458	55 458
GERMANY					600 000		387 060	859	387 919
Deutsche Gesellschaft für Technische Zusammenarbeit (GTZ) GmbH									
African Conference on Constitution Building	2008-10	P0063	15-10-08 - 14-01-09	EUR 600,000	600 000		387 060	859	387 919
INTER-AMERICAN BANK					10 319		513	9 806	10 319
Regional Women in Power: Strengthening Representative Democracy	2008-14	P0029	14-11-08 - 31-12-08	USD 13,755	10 319		513	9 806	10 319
ITALY					2 000 000		1 392 886	115 949	1 508 835
The Ministry of Foreign Affairs									
Promotion of the Democracy Assistance Dialogue in the Broader Middle East and North Africa Region	2006-03	P0037	01-03-06 - open	EUR 2,000,000	2 000 000		1 392 886	115 949	1 508 835

Donor and Programme/ Project	Grant Agreement No	Project No	Grant Period (MM/DD/YY)	Grant Pledged		Expenditures			
				in Grant Currency	EUR Value	Prior Years	Current Year	Total	
NORWAY						10 459 950	3 000 608	3 692 662	6 693 270
The Royal Ministry of Foreign Affairs									
Support for the Constitution Building Process in Nepal 2006-2009	2006-18	P0043	15-11-06 - 31-01-10	NOK 12,350,000	1 478 731		782 131	519 283	1 301 414
Democratic Dialogues and Vision Building in Bolivia 2007-2009	2007-05	P0013	24-04-07 - 30-09-10	NOK 18,500,000	2 180 823		843 549	782 694	1 626 243
Strengthening Links between Representative and Participatory Democracy in the Andean Region 2007-2009	2007-06	P0056	24-04-07 - 31-12-09	NOK 22,000,000	2 554 699		1 374 928	1 179 771	2 554 699
Constitution Building Programme Phase II 2009-2011	2009-01	P0008-01	01-01-09 - 31-12-11	NOK 31,000,000	3 677 558		-	952 682	952 682
African Union Commission - International IDEA Joint Action Plan	2008-15	P0017	24-11-08 - 31-08-10	NOK 5,000,000	568 140		-	258 232	258 232
SPAIN						1 270 300	219 276	397 331	616 606
The Spanish Agency for International Cooperation (AECI)									
Reforms for a Better Democracy in Latin America	2007-14	P0026	17-10-07 - open	EUR 300,000	300 000		59 296	229 074	288 370
Democracy at the Local Level in the Arab World	2007-21	P0041	01-07-07 - 31-08-09	EUR 431,300	431 300		159 980	67 253	227 233
Strengthening Democracy through More Inclusive Party Systems and Political Organizations	2008-11	P0015	01-07-07 - 31-08-09	EUR 396,000	396 000		-	85 308	85 308
Ayuntamiento de Madrid / Fundacion Instituto Universitario de Investigacion Jose Ortega y Gasset (FOG)									
Capacity building to improve the management of social programmes in Huancavelica, Peru	2008-16	P0065-01	07-08-09 - 07-02-10	EUR 143,000	143 000		-	15 696	15 696
SWEDEN						1 822 470	421 421	1 076 427	1 497 848
The Ministry of Foreign Affairs									
Democracy in Development	2008-08	P0012-01	01-07-08 - 30-06-10	SEK 18,000,000	1 694 550		323 648	1 046 235	1 369 883
Democracy in Development: Building a More Effective EU Agenda. An Initiative Towards and Beyond Sweden's EU Presidency 2009	2008-03	P0062	01-01-08 - 31-12-08	SEK 1,200,000	97 727		97 773	-	97 773
European Democracy Days	2008-03	P0012-03	01-10-09 - 31-12-09		30 193		-	30 193	30 193
SWITZERLAND						204 117	114 265	71 391	185 656
The Swiss Federal Department of Foreign Affairs									
Developing a Reconciliation Resource Network	2006-09	P0025	01-06-06 - 30-06-09	EUR 25,000	25 000		22 542	787	23 329
Workshop and Research on the Prevention and Management of Election-related Conflicts	2007-03	P0072	01-10-09 - 31-12-09	EUR 17,193.89	17 194		-	17 194	17 194
The Swiss Agency for Development and Cooperation									
Preparatory Phase for the first 'World of Direct Democracy' Conference WODD'08	2006-21	P0020	10-12-06 - 30-06-09	CHF 260,000	161 923		91 723	53 410	145 133
UNITED NATIONS						1 114 660	-	568 032	568 032
The United Nations Development Program (UNDP)									
The ACE Electoral Knowledge Network Regional Resource Centres	2008-04	P0022-01	01-11-08 - 31-12-09	USD 202,500	143 053		-	143 224	143 224
Sudan Political Parties Development	2008-06	P0036	26-10-08 - 26-10-10	USD 1,335,067	952 381		-	405 582	405 582
The United Nations Office for Project Services (UNOPS)									
Web Hosting and Maintenance Services for the UNDP Global Program on Parliamentary Strengthening	2009-05	P0057	20-05-09 - 20-11-09	USD 27,857	19 226		-	19 226	19 226
TOTALS						24 425 828	6 164 405	8 676 646	14 841 051

Schedule of Expenditure

For the years ended 31 December 2009 and 2008

(In EUR)

EXPENDITURE	2009			2008
	Unrestricted Funds	Restricted Funds	Total	Total
OPERATIONS	5 997 455	8 676 646	14 674 101	11 530 938
Design of Democratic Institutions and Processes	1 829 309	3 241 457	5 070 765	3 549 673
Electoral Processes	1 288 490	2 102 584	3 391 074	
Political Parties	283 796	134 906	418 703	
Constitution Building Processes	8 629	1 003 967	1 012 596	
General Support and Networking	248 393	-	248 393	
Democracy Assessment and Analysis	1 399 250	145 393	1 544 643	1 479 468
Gender	383 146	-	383 146	
Democracy and Development	264 052	-	264 052	
Democracy and Diversity	82 544	145 393	227 937	
Democracy, Conflict and Security	322 032	-	322 032	
State of Democracy	246 432	-	246 432	
General Support and Networking	101 044	-	101 044	
EU Presidency Project	290 000	1 076 427	1 366 427	323 648
Democracy in Development: Building a More Effective EU Agenda	290 000	1 076 427	1 366 427	
Latin America Regional Programme	1 001 576	2 320 687	3 322 263	3 199 867
Andean Region	215 186	1 361 182	1 576 368	
Bolivia	-	836 082	836 082	
Latin America and the Caribbean	786 390	123 423	909 813	
Africa and the Middle East Programme	1 026 893	1 317 941	2 344 834	2 315 639
Africa	1 026 893	1 134 738	2 161 632	
Arab World	-	183 202	183 202	
Asia and the Pacific	131 397	574 741	706 138	385 345
Nepal	1 396	574 741	576 137	
Pacific	130 001	-	130 001	
Permanent Mission to the United Nations	319 030	-	319 030	277 299
New York Office	319 030	-	319 030	
MANAGEMENT AND ADMINISTRATION	3 922 260	-	3 922 260	4 786 058
Secretary General Office	1 183 939	-	1 183 939	1 042 444
Director of Operations Office	355 737	-	355 737	590 640
Communications and Publications	735 773	-	735 773	725 326
Finance and Administration	1 646 811	-	1 646 811	2 427 649
TOTAL EXPENDITURE	9 919 715	8 676 646	18 596 361	16 316 996