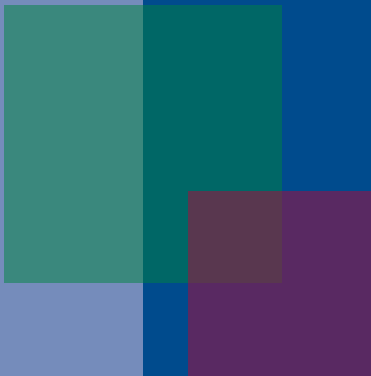


# International IDEA

The International Institute for Democracy  
and Electoral Assistance

## Financial Statements for the year ended 31 December 2010



[www.idea.int](http://www.idea.int)

## Auditor's report

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

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We have audited the accompanying financial statements of the International Institute for Democracy and Electoral Assistance, which comprise the balance sheet as at December, 31, 2010 with a balance sheet total of TEuro 20 299, the income statement and statement of changes in reserves for the year then ended with a surplus of TEuro 4 435, and a summary of significant accounting policies and other explanatory notes.

The International Institute for Democracy and Electoral Assistance's Management is responsible for the preparation of these financial statements in accordance with the basis of preparation set out in Note 2 to the financial statements and for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatements, whether due to fraud or error.

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 comply with relevant ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free of 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 our judgment, including the assessment of 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 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 principles 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 opinion.

In our opinion, the financial statements are prepared and presents fairly in all material respects the position of the Institute as of December 31, 2010, in accordance with the accounting policies described in Note 2 to the financial statements and 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, April 28 2011

Ernst & Young



Thomas Lönnström

Authorized public accountant

International Institute For Democracy And Electoral Assistance


**BALANCE SHEET**

As at 31 December 2010 and 2009

(In Thousands of Euros)

	<u>Note</u>	<u>2010</u>	<u>2009</u>
<b>ASSETS</b>			
<b>Cash and Bank</b>	3	19,579	15,504
<b>Receivables</b>			
Contributions	4	553	1,792
Prepaid Expenses/Accrued Income		28	3
		581	1,795
<b>Other Receivables</b>			
Value Added Tax		123	17
Field Office Advances		0	10
Other		15	14
		138	41
<b>TOTAL ASSETS</b>		<b>20,299</b>	<b>17,340</b>
<b>LIABILITIES AND CAPITAL</b>			
<b>Accounts Payable</b>			
Trade Creditors and Accruals	6	2,103	1,356
Personnel Liabilities	7	952	1,252
Contributions	6	4,245	6,129
		7,299	8,737
<b>Capital and Reserves</b>			
Reserves	8	13,000	8,603
<b>TOTAL LIABILITIES AND CAPITAL</b>		<b>20,299</b>	<b>17,340</b>

See accompanying notes to Financial Statements.

  
 Vidar Helgesen  
 Secretary-General

  
 Jermyn Brooks  
 Director of Corporate Services

International Institute For Democracy And Electoral Assistance

## Income Statement

For the years ended December 31, 2010 and 2009

(In thousands of Euros)

	Note	2010			2009
		Core Funds	Restricted Funds	Total	Total
<b>Revenues and Gains</b>					
Contributions	9.a/b	12 464	9 311	21 775	19 590
Other revenues and gains	9.c	1 401		1 401	859
<b>Total revenues and gains</b>		<b>13 865</b>	<b>9 311</b>	<b>23 176</b>	<b>20 449</b>
<b>Expenses</b>					
Programme costs		6 728	8 506	15 234	14 674
Management and Administration		2 702	805	3 507	3 923
<b>Total expenses</b>		<b>9 430</b>	<b>9 311</b>	<b>18 741</b>	<b>18 597</b>
<b>NET SURPLUS</b>		<b>4 435</b>	<b>0</b>	<b>4 435</b>	<b>1 852</b>

### Classification by expense type

Personnel costs	11	5 213	2 667	7 880	7 962
Consultants		1 664	2 482	4 146	4 109
Travel		1 822	1 884	3 705	3 763
Operating Costs		663	2 210	2 873	2 604
Fixed Assets		68	68	136	159
<b>Total</b>		<b>9 430</b>	<b>9 311</b>	<b>18 741</b>	<b>18 597</b>

See accompanying notes to Financial Statements.

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The International Institute For Democracy And Electoral Assistance

**Statement of Changes in Reserves**

For the years ended December 31, 2010 and 2009

(In thousands of Euros)

	General Reserve	Social Security Reserve	Currency Reserve	Working Capital Reserve	Operating Reserve	Total
<b>Balance, January 1, 2009</b>	<b>837</b>	<b>639</b>	<b>310</b>	<b>2,614</b>	<b>2,361</b>	<b>6,761</b>
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
<b>Balance, December 31, 2009</b>	<b>837</b>	<b>629</b>	<b>642</b>	<b>3,498</b>	<b>2,996</b>	<b>8,603</b>
Transfer (to)/from Working Capital				591	-591	0
Transfer (to)/from Currency			529		-529	0
Net Movement in Social Security		-39				-39
Net surplus					4,435	4,435
<b>Balance, December 31, 2010</b>	<b>837</b>	<b>590</b>	<b>1,171</b>	<b>4,090</b>	<b>6,311</b>	<b>13,000</b>

See accompanying notes to Financial Statements.

# Notes to Financial Statements

## 31 December 2010 and 2009

(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 26 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 with 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 using the accruals basis of accounting.
- c. **Revenue recognition** – Restricted contributions are recognized as revenues when the grant conditions have been substantially met or the donor has explicitly waived such conditions. Core contributions are recognized as revenues in the calendar year in which the remittance is received unless the funds have been received in advance for the following calendar year. Contributions in respect of the reporting period but received in the following calendar year are also recorded as revenues if received before the books have been closed.
- d. **Contributions receivable** - Contributions receivable represent amounts recoverable from donors for restricted grants promised or pledged for which the conditions have been met, and for core contributions received after the calendar year but before the books for that year have been closed.

- e. **Cash and cash equivalents** - Cash and cash equivalents comprise cash on hand, bank current accounts and interest bearing bank deposits.
- f. **Fixed Assets** – All fixed assets are written off in full at the time of acquisition.
- g. **Income taxes** - The Organization is tax-exempt; accordingly, no provision for income taxes has been made in the accompanying combined financial statements.
- h. **Accounts payable to donors** - These represent grants received in advance from donors for core and restricted grants, for which the grant conditions have not yet been met. Also included are amounts payable to donors where donors require reimbursement of unexpended grant balances.
- i. **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.
- j. **Provisions** - Provisions are recognized for current obligations that (i) result from a past event, (ii) are expected to result in the use of economic resources, and (iii) can be reasonably estimated.
- k. **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 Reserve.

### 3. Cash and cash equivalents

	2010	2009
Cash on hand	13	14
Cash at Bank	19,567	15,490
	<hr/>	<hr/>
Total	19,579	15,504

### 4. Receivables Contributions (Schedule 1)

	2010	2009
Core contributions	312	314
Restricted Projects	241	1,478
	<hr/>	<hr/>
Total	553	1,792

## 5. Fixed assets

For 2010 and 2009 the Organization wrote off €136 and €159, respectively, for fixed assets purchased during the year.

## 6. Accounts payable

	2010	2009
<b>Contributions (Schedule 1)</b>		
Core	1,342	2,044
Restricted Projects	2,903	4,085
	<hr/>	<hr/>
Total	4,245	6,129
	2010	2009
<b>Trade Creditors and Accruals</b>		
Trade Creditors	1,424	656
Accruals	678	700
	<hr/>	<hr/>
Total	2,103	1,356

## 7. Personnel Liabilities

	2010	2009
Salary	23	42
Annual Leave	218	412
Pension contribution	314	264
Separation Allowance	220	317
Parental Leave	87	148
Social Charges	-1	6
Withholding Taxes	79	63
Home fare	11	-
	<hr/>	<hr/>
Total	952	1,252

Staff have an **annual leave** entitlement of 30 working days per calendar year. Up to 10 days may be carried forward if not utilised by 31<sup>st</sup> January of the following year.

All staff receive a **pension contribution** equivalent to 2/12 of their yearly gross salary. For expatriates the pension is payable in cash at the end of every twelve months of service. Contributions for staff members who, according to the host country agreement with the government of Sweden, are taxable in Sweden are paid monthly into a pension fund.

Staff members who have relocated to Sweden are entitled at the expiry of their contracts to a **separation allowance** on relocation.



## 8. Reserves

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

- a. **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;
- b. **Working Capital Reserve** - This reserve provides liquidity should contributions from Member States be received at a slower rate than approved operational expenditure. This reserve is targeted at 20% of the annual income received in the immediately preceding year.
- c. **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 €39 occurred in the reserve during the year due to a payout to a former staff (€10 in 2009).
- d. **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 in this reserve, equivalent to the exchange gain of €529 made during the year (€332 in 2009).

## 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 contributions. Core contributions are used to support the Institute's activities. Restricted contributions support activities that are mutually agreed upon between the Institute and the donor.  
The Core contribution of Namibia for 2010 (€2) was not received before the books for the year were closed.
- b. **In-kind Contributions** – The government of Sweden pays to the City of Stockholm a rent for the Strömsborg building that International IDEA uses as its headquarters. This arises from an agreement between the Ministry of Foreign Affairs and the City of Stockholm. For 2010, this amount is € 278 and is not included in the contributions. In 2009 the contribution was € 242 and was included in the core contribution from Sweden.
- c. **Other revenue and gains** - For the years ended 31 December 2010 and 2009, other revenues and gains comprised:

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	2010	2009
Tax Refund	749	472
VAT Refund	167	
Exchange Rate Gain	529	332
Interest Income	24	13
Book Sales	6	4
Sundry Income	-74	38
Total	1,401	859

Sundry income includes the recognition of losses on restricted grants related to previous financial years.

International IDEA is VAT exempted for specific purchases. In 2010 the VAT refund was booked as Other Revenue whereas in 2009 the related expenses were recorded net.

#### 10. Expenses and losses

Details of expenditures are segregated 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 Office, External Relations and Governance Support, Communications, Finance and Administration, Human Resources, Information Technology and Office Accommodation.

#### 11. Human resources

As at 31st December 2010, IDEA employed 72 Staff Members (77 in 2009).

Table 1. Employees' nationality by region.

Region	2010	2009
Nordic Countries	22	26
Europe	20	19
North America	7	7
Central and South America	5	5
North Africa and Middle East	1	1
Central and Southern Africa	10	10
Asia	5	5
Oceania/Pacific	2	4

Table 2. Location of Staff

Region	2010	2009
Stockholm	60	63
Brussels	1	1
Latin America and Caribbean	3	3
Africa and Middle East	6	6
Asia	1	3
New York	1	1

**Distribution of staff members by gender**

The gender distribution of staff as at December 2010 is 50% male and 50% female. The gender distribution by level is as follow:

Levels	2010		2009	
	M	F	M	F
Senior Management (level 1-3)	73%	27%	67%	33%
Mid-Management (level 4-5)	59%	41%	67%	33%
Other (level 6-9)	41%	59%	34%	66%

**Personnel cost**

In addition to the above formal employees, IDEA has 52 contracted consultants/supports predominantly working in Regional Offices. The salary cost shown below includes both categories.

	2010	2009
Salary	4,513	
Annual, Parental and Sick Leave	1,385	
	<hr/>	
	5,898	5,859
Pension contributions	1,323	1,256
Insurance	320	305
Other Benefits	339	542
	<hr/>	
Total	7,888	7,962

## Schedule of Income

For the years ended December 31, 2010 and 2009

(In EUR)

Donors	2010						2009
	Opening Balance	Gains/losses from Prior Years	Cash receipts/ repayments	Accounts receivable	Advance payment	Grant	Grant
<b>UNRESTRICTED (CORE) CONTRIBUTIONS</b>	<b>2,044,175</b>		<b>11,450,023</b>	<b>312,015</b>	<b>(1,342,045)</b>	<b>12,464,168</b>	<b>10,913,356</b>
Australia			422,385		(115,305)	307,080	-
Barbados			(67)	7,557		7,490	6,872
Belgium			-			-	-
Botswana			(134)	15,114		14,980	13,408
Canada			724,400			724,400	614,900
Cape Verde			-			-	-
Chile			142,015			142,015	109,348
Costa Rica			3,745			3,745	-
Denmark			403,200			403,200	399,541
Finland			345,000			345,000	345,000
Ghana			1,559	1,559		3,118	-
Germany			400,000			400,000	400,000
India			37,450			37,450	39,772
Mauritius			7,490			7,490	6,749
Mexico			(335)	37,785		37,450	16,760
Namibia			-			-	-
Netherlands	1,000,000		1,000,000			2,000,000	2,000,000
Norway	1,044,175		2,018,075		(985,600)	2,076,650	1,387,586
Peru			-			-	-
Portugal			-			-	-
South Africa			50,800			50,800	-
Spain			-	250,000		250,000	300,000
Sweden			5,081,300			5,081,300	4,745,100
Switzerland			813,140		(241,140)	572,000	526,320
Uruguay			-			-	2,000
<b>RESTRICTED CONTRIBUTIONS</b>	<b>2,605,653</b>	<b>99,700</b>	<b>9,277,025</b>	<b>240,927</b>	<b>(2,902,770)</b>	<b>9,310,650</b>	<b>8,176,337</b>
Australia							
Australian Agency for International Development (AusAID)	120,561		284,385.00	-	(143,145)	261,802	470,065
Belgium							
The Ministry of Foreign Affairs	207,394		-	2,135	(8,185)	201,343	144,606
Canada							
Canadian International Development Agency (CIDA)	-		-	-	-	-	18,339
International Development Research Centre (IDRC)	5,657		-	-	(3,828)	1,836	51,285
Chile							
The Ministry of Foreign Affairs	9,631	(9,631)	-	-	-	-	-
Denmark							
Embassy of Denmark in Kenya	-		-	-	-	-	11,398
European Union							
The European Commission	(1,204,301)		3,091,328	23,071	(127,084)	1,783,014	1,993,038
Finland							
The Ministry of Foreign Affairs	134,542		106	-	(28,037)	106,611	55,458
Germany							
Deutsche Gesellschaft für Technische Zusammenarbeit (GTZ)	-		-	-	-	-	859
Inter American Development Bank							9,806
Italy							
The Ministry of Foreign Affairs	491,164		-	-	-	491,164	115,949
The Netherlands							
The Netherlands Institute for Multiparty Democracy	1,166	(1,166)	-	-	-	-	-
Norway							
The Royal Ministry of Foreign Affairs	1,288,769	(24,589)	3,674,745	-	(939,862)	3,999,064	3,692,662
Organisation of American States - General Secretariat							
Investigacion Jose Ortega y Gasset (FOG)	-		37,218	-	(13,995)	23,224	-
Spain							
The Spanish Agency for International Cooperation (AECI)	557,208	(6,135)	668,244	-	(615,895)	603,423	381,635
Ayuntamiento de Madrid / Fundacion Instituto Universitario de Investigacion Jose Ortega y Gasset (FOG)	37,299		90,070	-	(43,081)	84,288	15,696
Sweden							
The Ministry of Foreign Affairs	1,009,606	23,726	246,875	-	(794,343)	485,864	1,076,428
Switzerland							
The Swiss Federal Department of Foreign Affairs	133,473		198,983	-	(161,026)	171,430	17,981
The Swiss Agency for Development and Cooperation	-		-	-	-	-	53,410
United Kingdom of Great Britain and Northern Ireland							
Department for International Development (DFID)	(55,616)	55,616	-	-	-	-	-
United Nations							
The United Nations Development Fund (UNDEF)	-		-	-	-	-	143,224

Donors	2010						2009
	Opening Balance	Gains/losses from Prior Years	Cash receipts/ repayments	Accounts receivable	Advance payment	Grant	Grant
The United Nations Development Program (UNDP)	(194,460)	61,878	956,148	215,721	(24,289)	1,014,998	405,582
The United Nations Office for Project Services (UNOPS)	-	-	-	-	-	-	19,226
The United Nations Development Fund for Women (UNIFEM)	64,560	-	18,029	-	-	82,588	-
<b>TOTAL RESTRICTED AND UNRESTRICTED CONTRIBUTIONS</b>	<b>4,650,828</b>	<b>99,700</b>	<b>20,707,108</b>	<b>552,942</b>	<b>(4,244,815)</b>	<b>21,774,818</b>	<b>19,590,003</b>

## Earmarked Contributions

For the period January 2010 to December 2010

(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
<b>AUSTRALIA</b>					1,265,198	716,427	261,802	837,033
<b>Australian Agency for International Development (AusAID)</b>								
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	716,427	120,606	837,033
Asia & the Pacific Programme Development	2010-15	P0078	01/03/10 - 30/06/12	AUD 600,000	438,080		141,195	
<b>BELGIUM</b>					352,000	144,606	201,343	166,200
<b>The Ministry of Foreign Affairs</b>								
African Traditional Justice Mechanisms - Publication Follow-up	2008-12	P0001	01/01/09 - open	EUR 170,500	170,500	75,116	87,198	162,315
Customary Governance and Democracy Building: Exploring the Links	2008-13	P0002	01/01/09 - open	EUR 181,500	181,500	69,490	114,145	183,635
<b>CANADA</b>					136,200	93,995	1,836	95,831
<b>International Development Research Centre (IDRC)</b>								
South - South Capacity Building & Consultative Workshops	2007-13	P0021	01/01/08 - 30/06/10	CAD 200,000	136,200	93,995	1,836	95,831
<b>EUROPEAN UNION</b>					5,349,577	2,286,115	1,783,014	4,069,128
<b>The European Commission</b>								
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	2,151,208	1,760,850	3,912,059
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	22,164	157,070
<b>FINLAND</b>					190,000	55,458	106,611	162,069
<b>The Ministry of Foreign Affairs</b>								
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	106,611	162,069
<b>ITALY</b>					2,000,000	1,508,835	491,164	2,000,000
<b>The Ministry of Foreign Affairs</b>								
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	1,508,835	491,164	2,000,000
<b>NORWAY</b>					16,421,847	4,138,571	3,999,064	10,292,376
<b>The Royal Ministry of Foreign Affairs</b>								
Constitution Building Programme Phase II 2009-2011	2009-01	P0008-01	01/01/09 - 31/12/11	NOK 31,000,000	3,808,333	952,682	993,298	1,945,980
Democratic Dialogues and Vision Building in Bolivia 2007-2009	2007-05	P0013	24/04/07 - 30/09/10	NOK 18,500,000	2,207,703	1,626,243	573,115	2,199,359
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	310,173	568,405
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	1,301,414	39,866	1,341,280
Support to IPD (2): Bali Workshop	2009-09	P0071-03	10/12/09 - 30/08/10	NOK 1,400,000	166,320	-	166,406	166,406
Political Participation and Representation of Women	2009-02	P0075	01/01/10 - 31/12/12	NOK 8,500,000	1,058,560	-	157,217	157,217
Joint Action Program (JAP) - 2010	2010-03	P0077	01/01/10 - 31/12/10	NOK 5,000,000	628,931	-	416,422	416,422
Nepal - Constitution Building and Electoral Capacity	2009-11	P0127	27/01/10 - 31/12/12	NOK 18,000,000	2,284,900	-	589,051	589,051
Constitution Making Workshop Stockholm	2010-18	P0127-04	26/11/10 - 25/02/11	NOK 1,125,000	138,150	-	130,409	130,409
Support to Andean Region	2010-02	P0136	01/01/10 - 31/12/13	NOK 32,000,000	4,082,080	-	623,107	623,107
<b>Organization of American States</b>					75,214	-	23,224	23,224
Gender Methodology	2010-10	P0141-01	29/06/10 - 30/06/11	USD 99,061	75,214		23,224	23,224
<b>SPAIN</b>					1,938,300	616,606	687,712	1,304,318
<b>The Spanish Agency for International Cooperation (AECI)</b>								
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	310,695	396,002
Reforms for a Better Democracy in Latin America	2007-14	P0026	17/10/07 - open	EUR 300,000	300,000	288,370	-	288,370
Democracy at the Local Level in the Arab World	2007-21	P0041	01/07/07 - 31/05/10	EUR 431,300	431,300	227,233	155,440	382,673
Strengthening Democracy Andean region	2010-05	P0142	15/07/10 - 14/01/12	EUR 668,000	668,000	-	137,289	137,289
<b>Ayuntamiento de Madrid / Fundacion Instituto Universitario de Investigacion Jose Ortega y Gasset (FOG)</b>								
Capacity building to improve the management of social programmes in Huancavelica, Peru	2008-16	P0065-01	07/08/09 - 07/05/10	EUR 143,000	143,000	15,696	84,288	99,984
<b>SWEDEN</b>					2,646,300	1,389,883	485,864	1,875,747

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	
<b>The Ministry of Foreign Affairs</b>									
Democracy in Development	2008-08	P0012-01	01/07/08 - 30/06/10	SEK 18,000,000	1,698,300	1,369,883	328,647	1,698,530	
Political Participation and Representation of Women	2009-03	P0075	01/01/10 - 31/12/12	EUR 950,000	950,000	-	157,217	157,217	
<b>SWITZERLAND</b>						<b>455,540</b>	<b>23,329</b>	<b>171,430</b>	<b>194,759</b>
<b>The Swiss Federal Department of Foreign Affairs</b>									
Developing a Reconciliation Resource Network	2006-09	P0025	01/06/06 - 30/06/09	EUR 25,000	25,000	23,329	592	23,921	
Participatory Democracy (Swiss '09)	2009-12	P0073-03	01/01/08 - 31/12/10	CHF 200,000	131,580	-	131,580	131,580	
Participatory Democracy (Swiss '10)	2010-04	P0073-04	01/01/08 - 30/04/11	CHF 200,000	148,960	-	39,258	39,258	
Elections and Conflict: Assessment and Violence Prevention Tool	2010-09	P0110-02	01/01/10 - 31/12/11	EUR 150,000	150,000	-	-	-	
<b>UNITED NATIONS</b>						<b>4,110,582</b>	<b>405,582</b>	<b>1,097,586</b>	<b>5,613,750</b>
<b>The United Nations Development Program (UNDP)</b>									
Sudan Political Parties Development	2008-06	P0036	26/10/08 - 25/01/11	USD 1,335,067	1,028,981	405,582	628,064	1,033,646	
Global Programme for Electoral Cycle Support	2010-01	P0111-02	01/05/10 - 30/06/12	USD 2,608,260	1,969,330	-	333,538	333,538	
Strengthening of PPs in Bolivia	2009-06	P0137	22/04/10 - 31/10/10	USD 1,375,694	1,039,612	-	53,396	53,396	
<b>United Nations Development Fund for Women</b>									
Gender and Political Parties Seminar and Gender Monitoring Media in Electoral Campaigns in Bolivia, Costa Rica and Dominican Republic	2009-08	P0074	01/11/09 - 15/08/10	USD 107,000	72,659	-	82,588	82,588	
<b>TOTAL</b>						<b>34,942,760</b>	<b>11,358,407</b>	<b>9,310,650</b>	<b>20,528,861</b>

## Schedule of Expenditure

For the years ended December 31, 2010 and 2009

(In EUR)

EXPENDITURE	2010			2009
	Unrestricted Funds	Restricted Funds	Total	Total
<b>OPERATIONS</b>	<b>9,731,528</b>	<b>9,310,649</b>	<b>19,042,178</b>	<b>18,372,410</b>
Global Programmes	4,444,217	3,798,892	8,243,110	6,615,409
Electoral Processes	1,480,250	2,265,226	3,745,477	3,391,074
Political Parties	501,593	22,164	523,756	418,703
Constitution Building Processes	228,988	995,134	1,224,122	1,012,596
Democracy and Gender	455,093	314,433	769,526	383,146
Democracy and Development	533,668	-	533,668	264,052
Democracy and Diversity	79,152	201,935	281,087	227,937
Democracy, Conflict and Security	355,034	-	355,034	322,032
State of Democracy	635,847	-	635,847	246,432
General Support and Networking	174,592	-	174,592	349,437
European Union Presidency Project	181,944	328,647	510,592	1,366,427
Democracy in Development: Building a More Effective EU Agenda	181,944	328,647	510,592	1,366,427
Latin America Regional Programme	1,788,078	1,887,702	3,675,780	3,322,263
Andean Region	777,537	1,887,702	2,665,239	2,412,450
Latin America and the Caribbean	1,010,541	0	1,010,541	909,813
Africa and the Middle East Programme	2,255,660	1,855,721	4,111,382	2,344,834
Africa	2,107,297	1,475,264	3,582,561	2,161,632
Arab World	148,363	380,457	528,821	183,202
Asia and the Pacific	444,974	1,173,539	1,618,513	706,138
Nepal	118,935	865,938	984,873	576,137
Asia & Pacific	326,039	307,601	633,640	130,001
Annual Democracy Forum	59,069	0	59,069	0
Ghana Democracy Forum	59,069	0	59,069	0
External Relations and Governance support	557,587	266,147	823,733	319,030
Permanent Mission to the United Nations (New York)	423,631	266,147	689,778	319,030
Inter-Regional Dialogue	133,956	-	133,956	0
<b>MANAGEMENT AND ADMINISTRATION</b>	<b>2,702,574</b>	<b>804,579</b>	<b>3,507,153</b>	<b>3,922,260</b>
Secretary General Office	497,859	148,217	646,076	1,183,939
External Relations and Governance support	643,569	191,596	835,165	0
Director of Operations Office	541,078	161,083	702,161	355,737
Communications and Publications	681,172	202,791	883,963	735,773
Finance and Administration	338,896	100,892	439,788	1,646,811
Indirect cost recovery	-3,003,320	-804,579	-3,807,900	0
<b>TOTAL EXPENDITURE</b>	<b>9,430,782</b>	<b>9,310,649</b>	<b>18,741,431</b>	<b>18,596,361</b>