INTERNATIONAL CRIMINAL POLICE ORGANIZATION – INTERPOL (ICPO-INTERPOL)

ANNUAL FINANCIAL REPORT AND FINANCIAL STATEMENTS 2019
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ANNUAL FINANCIAL REPORT 2019

Financial Statement Highlights

Financial year 2019 was characterised by the budgeted use of reserves delivering on long-term investments in member-country infrastructure and strategic priorities including planning the enhancements of our policing capabilities and commencing the development of our corporate capabilities to ensure they can support the growth and development of our policing capabilities.

<table>
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<tr>
<th>Key Financial Indicators</th>
<th>Budget 2019</th>
<th>2019</th>
<th>2018</th>
<th>Annual Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regular Budget Execution</td>
<td>100%</td>
<td>106%</td>
<td>91%</td>
<td>+15%</td>
</tr>
<tr>
<td>Revenue (EUR millions)</td>
<td>138.9</td>
<td>141.9</td>
<td>134.2</td>
<td>+5.8%</td>
</tr>
<tr>
<td>Operating Result (EUR millions)</td>
<td>(3.8)</td>
<td>(4.7)</td>
<td>3.8</td>
<td>(224%)</td>
</tr>
<tr>
<td>Statutory Contribution Collection</td>
<td>100%</td>
<td>98.5%</td>
<td>98.7%</td>
<td>0%</td>
</tr>
<tr>
<td>Regulatory Compliance (Reserves)</td>
<td>100%</td>
<td>138%</td>
<td>154%</td>
<td>(16%)</td>
</tr>
</tbody>
</table>

In 2019, the execution of the Organization’s budgets was significantly higher than in 2018: Regular Budget execution was 106%, Trust Funds and Special Accounts was 97% and the Capital Budget at 107%.

Total revenue increased by EUR 7.7 million compared to 2018 to EUR 141.9 million (+5.8%). The main driver of the increased revenue was the Regular Budget (+ EUR 6.3 million) from increased activity, notably in the increase of in-kind revenues. Expenditures increased significantly, by EUR 16.3 million (+12.5%), to EUR 146.7 million, primarily from the in-kind expenses, in the budgeted use of the reserves for specific projects and a sharp increase in the level of bad debt. The financial operating result was a deficit of EUR 4.7 million, slightly lower than the budgeted deficit of EUR 3.8 million mainly as a result of the unplanned EUR 1.1 million of bad debt expense, and compared to the surplus of EUR 3.8 million registered in 2018.

The operating result reduced net assets by EUR 4.7 million (-9.7%) to EUR 44.3 million with accumulated reserve funds decreasing to EUR 28.2 million. The level of the General Reserve Fund decreased by EUR 4.3 million to EUR 16.0 million, but remains EUR 6.4 million (+38%) above the level mandated by the Financial Regulations. This level of excess reserves is earmarked for investment in strategic projects, previously approved by the General Assembly.

Total assets also increased by EUR 11.1 million (+7.5%) to EUR 159.4 million of which cash, cash equivalents and investments represent 72%. Total liabilities increased by EUR 15.9 million (+16.0%) to EUR 113.2 million primarily as a consequence of increasing employee-related liabilities. The current ratio is 0.73, a significant reduction from 2018 of 1.11, showing the transition from short-term cash to longer-term investments. Overall liabilities to assets increased slightly from 66% to 71% reflecting the planned use of reserves.

Cash flow from operating activities was positive, EUR 6.0 million, although this represents a decline compared with the 2018 operating cash flow of EUR 9.8 million. Total cash and cash equivalents were EUR 56.1 million at the end of 2019, down from EUR 98.8 million, as investments increased by EUR 43.5 million. The in-year collection rate of statutory contributions for 2019 remained high at 98.5%. Only 13 of the 194 member countries are in long-term payment arrears and therefore subject to the Organization’s administrative sanctions.

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1 Includes use of carry-forward reserve projects
Introduction
The International Criminal Police Organization (ICPO-INTERPOL, the “Organization”) was created to facilitate international law enforcement cooperation. It is the world’s largest international police organization by number of member states, having 194 members. Its role is to enable law enforcement agencies around the world to work together with the ultimate goal of making the world a safer place. The Organization helps provide the tools, services and sets standards to enable the secure exchange of information between law enforcement agencies.

The Organization’s financial objectives are to ensure that it has sufficient funds to conduct its Programme of Activities, to have a balanced budget in the long-term, to have sufficient reserves to overcome temporary shortfalls and to react to operational emergencies and to protect the Organization’s assets.

Strategy and Operating Environment

The Organization operates globally by connecting law enforcement organizations from different countries.

Global policing goals; strategic framework, goals and objectives
To ensure that international policing efforts are coordinated and consistent, law enforcement agencies must work towards the same outcomes. The Organization has developed seven “Global Policing Goals” which address a range of issues relating to international crime and security. Linked to these Global Policing Goals, the Organization has defined its own organizational goals. These organizational goals are further sub-divided into specific objectives, against which progress is monitored.

Vision - Connecting police for a safer world
The Organization’s vision is that every law enforcement official can communicate through its secure channels to access and interpret vital police information whenever and wherever needed, to help ensure the safety of the world’s citizens.

Mission - Preventing and fighting crime through enhanced cooperation and innovation on police and security matters
Defined in its Constitution, the Organization’s mandate is “to ensure the widest possible cooperation between all criminal police authorities and to suppress ordinary law crimes”. The Organization ensures law enforcement agencies can communicate securely with each other. It enables access to police data and information. It provides operational support on priority crime areas. It fosters continuous improvement in the capacity of law enforcement for more effective international policing.

Financial support and relations with other entities
Transnational crime cannot be countered by national law enforcement agencies in isolation. The Organization has a number of key stakeholders. It works closely with its members through coordination offices in each member country that assist in collecting data, organizing and conducting operations and providing criminal analysis reports and capacity building sessions. Law enforcement agencies and selected national organizations may “second” personnel who provide expertise and resources for the delivery of the Organization’s programmes. Member states provide the delegates of the Organization’s Executive Committee as well as funding which also includes the rent-free use of buildings and equipment and support for specific activities.

Partnerships to share expertise, technology and resources play an important role in coordinating operations and providing capacity building. The Organization cooperates closely with a number of

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partners, such as the European Union, UNODC, EUROPOL, ASEANAPOL, the World Customs Organization, CEMAC and government agencies. It works with selected partners from the private sector, primarily non-governmental organizations and foundations, notably the INTERPOL Foundation for a Safer World.

Operating environment
The Organization has a contact bureau in every member country run by national authorities, conducts activities across the world and is impacted by the global security environment which itself is impacted by wider societal changes. These societal trends lead to new ways of committing transnational crime, requiring the Organization to develop tools and services to further enable its membership to coordinate a response.

Organization Structure, Operations and Governance

Organization Structure
The Organization coordinates its activities through the General Secretariat, led by the Secretary General. The Secretary General manages the Organization’s activities and coordinates them through four Executive Directorates via its General Secretariat headquarters, the Global Complex for Innovation, Special Representatives, Regional Bureaus and Liaison Offices. Each member country also maintains a National Central Bureau staffed by its own law enforcement officials, which does not form part of these financial statements.

Main Operations and sources of funding
Operational implementation of the Organization’s mission is defined in the annual work plan, the Programme of Activities, which includes: the secure exchange of law enforcement information; the maintenance of specific criminal databases; the conduct of operations; capacity building and training; the provision of intelligence analysis. The Organization provides support across a wide range of different crimes areas. It implements its Programme of Activities through different budgets, its Regular Budget – for continuing operations – and Trust Funds and Special Accounts’ budget which are voluntary contributions, generally from member countries for specific, project activities.

The Organization’s principal source of funding is the annual statutory contribution provided by its members. Each member country contributes on the basis of an approved scale for a stated period. Member countries and other organizations may also make additional voluntary contributions, which may be monetary or “in kind”, such as the free-use of equipment and services. Voluntary contributions for pre-determined activities, are managed separately in the Trust Funds and Special Accounts. The Organization is also able to generate some of its own funding such as through financial investments or shop sales.

Governance and Oversight
The Organization functions under international law and is recognized as an International Organization by the United Nations. The Organization is established and controlled by its legal texts including its Constitution and Financial Regulations. The governance structure ensures control and oversight and is independent of operational management. The Organization’s supreme governing body is its General Assembly, composed of delegates from each member country. The General Assembly elects the Organization’s Executive Committee to oversee its decisions and the delivery of the Programme of Activities. The Executive Committee is headed by the President and has representatives from each region. External advisors provide independent oversight and report directly to the General Assembly.

Additional details are available at https://www.interpol.int/Crime-areas.
Financial Performance

Operating result
In 2019 the organisation made a deficit of EUR 4.7 million mainly as a result of planned strategic investments, using its reserves in excess of their regulatory limits. This was EUR 0.9 million more than the planned use of reserves of EUR 3.8 million, primarily as a result of an increase in unpaid statutory contributions. The “underlying” result – excluding one-off items and the budget use of reserves – remains balanced, continuing the recent trend of a positive underlying financial performance.

Income overview
*By type:* Total revenues increased to EUR 141.9 million in 2019 (+5.8% vs 2018) and comes from three main sources: statutory contributions of EUR 58.7 million (+2.3% versus 2018); in-kind contributions valued at EUR 34.5 million (+11.3%) and other voluntary contributions of EUR 45.2 million (+7.6%), that includes the Trust Funds and Special Accounts.

The relatively higher increase in voluntary and in-kind contributions means that statutory (cash) contributions as a percentage of total revenue fell to 41% in 2019. This proportion has been decreasing as
the Organization has sought to supplement and diversify its revenue streams with the implementation of specific projects. Statutory contributions represent two thirds of revenue less than 10 years ago.

By region: The statutory contributions are contributed according to a defined scale, whereas voluntary contributions, both in cash and in-kind, are made for specific activities. Of the statutory contributions, slightly under half (44%) come from Europe.

Of total revenue, which includes voluntary contributions such as those in-kind for buildings and seconded officials and income for projects, the amount for Europe reduces to 40%, Americas to 26% and Asia and South Pacific to 20% whereas Africa increases to 6% and Middle East and North Africa to 8%.

Expenses overview
Total expenses also increased in 2019 to EUR 146.7 million (+12.5% compared to 2018), driven by the increase in Trust Fund and Special Account activity. Total employee costs are the main expense type, accounting for nearly two-thirds (62%) of the total costs in 2019, including the in-kind pay costs.
Financial Performance by Budget Segment
The Regular Budget including the Capital Budget represented 69% of total expenditures with the remainder being the Trust Funds and Special Accounts. The diversification of revenues has increased the relative proportion of the Trust Funds and Special Accounts to 31% whereas it represented only 20% of the total budget five years ago.

Regular Budget including Capital Budget
Execution of the Regular Budget was higher in 2019 at 106% (2018: 91%), primarily from the carry-forward of prior-period projects that had been budgeted to use the excess reserves above the compliance limits for strategic investments. The 2019 operating result is a deficit of EUR 4.7 million compared with a budgeted deficit of EUR 3.8 million (2018: surplus EUR 3.8 million). Provision for doubtful debts against member country contributions (EUR 1.1 million) was the main cause of the budgetary variance.
Capital Budget
The Capital Budget forms part of the Regular Budget and had expenses of EUR 5.3 million in 2019. This is a reversal of the recent trend of under-execution against budget. Implementation of the Capital Budget increased significantly to 107% in 2019, up from 59% in 2018, primarily from the carry-forward of previous years’ projects.

![Figure 7: Five-year trend in Capital Budget implementation and execution % (line)](image)

The improvement in implementation was mainly in IT communications and systems.

![Figure 8: Capital Budget implementation versus budget and prior year](image)

Trust Funds and Special Account Budgets
Trust Funds and Special Accounts’ activity continues to increase, rising 8% in 2019, following the 25% rise in the previous year. Implementation of these specific projects improved in the year to 97% of the budget available, up from 83% in 2018.

Transfers between budgets (combination adjustment)
Certain services are shared between the different budgets, usually representing revenue to the Regular Budget, and eliminated when they are combined. The amount of these transfers increased to EUR 6.3 million in 2019, an increase of 38% on 2018 and higher than the EUR 5.1 million budget. This continues the recent trend of increased recovery to the Regular Budget for services provided, which increased to 16% of project expenditures in 2019 from 12% in 2018.
Financial Position

Total assets increased by 8% from EUR 148.3 million to EUR 159.4 million, whereas total liabilities increased by 16% to EUR 115.2 million. Current assets significantly reduced as the Organization made longer-term investments. This is highlighted in the current ratio decreasing to 0.74 at the end of 2019 from 1.11 in 2018.

Assets

Driven by the holding of cash and cash equivalents and investments on behalf of third parties, current assets (including investments), represent 61% of total assets. Net asset values of long-term assets (capital items) have been decreasing in recent years, though not in 2019. This is consistent with the wider trend towards rental rather than ownership. The investment in intangible assets has seen the proportion of these assets rise in comparison with tangible assets.
Statutory contributions

On-time collection of statutory contributions is a key financial indicator as it impacts the overall budget available for implementation. Collection rates were slightly down on the General Budget, though not significantly, and there was a slight increase for Regional Bureau (RB) budgets. In-year collection rates remain above 98% on the General Budget and above 75% on RB budgets.

Overall statutory contributions from member countries outstanding to be paid increased in the year by 17%: from a total owed of EUR 3.9 million at the end of 2018 (6.9% of the 2018 budget called) to a total owed of EUR 4.6 million at the end of 2019 (7.9% of the 2019 budget called). The main driver of this increase was from countries with longer outstanding payment arrears (“Article 52” countries).

Article 52 countries increased from EUR 2.3 million (9 countries, 5% of the total countries) to EUR 3.5 million (13 countries, 7% of the total countries). However, the number of countries and the total amount outstanding remains low in comparison with recent years, the total amount increase in 2019 being driven by one country that is not on the minimum scale of contribution.
Liabilities
The Organization has three principal sources of its liabilities: Accounts payable and accrued charges; employee future benefits; deferred revenue. Current liabilities from its accounts payable and accrued charges are normally covered by current assets. Employee future benefits and deferred revenue generally have an associated internally restricted asset in cash or cash equivalent or an investment that exactly matches the liability.

Employee Future Benefits
The Organization offers a defined contribution pension to its employees under contract\(^5\). The number of employees affiliated to the scheme, together with the total liability continues to increase (to 448 persons and EUR 26.6 million of liabilities in 2019). The size of the scheme is similar to the entire accumulated reserves of the Organization.

Deferred revenue: Trust Funds and Special Accounts
The Organization executes projects on behalf of third-party sponsors. It generally receives funding in advance of execution, and hence the revenue is deferred until the project is implemented. The

\(^5\) Employees under contract may also be enrolled in their national schemes, to which the Organization may also contribute, but considers that it has no further liability to the pensioner.
amount of Trust Fund and Special Account projects has been increasing and with it the liability to deliver the projects. At the end of 2019 the Organization held EUR 60.8 million for these projects, representing 1.3 years of project execution based on the most recent implementation rate. The higher implementation shows a slight decrease in both the actual value and the amount available.

![Figure 15: Five-year trend in funds available (year-end balance, EUR million) for the execution of Trust Fund and Special Account projects and number of years of execution (numbers)](image)

**Changes in Equity: Reserves**

For a number of years, the Organisation has run an operating surplus, meaning that the level of the accumulated reserve funds had grown – to a level significantly higher than its statutory level, as defined in the Financial Regulations. The 2019 budget planned to use a part of the “excess” reserves, which is reflected in the operating result. The 2019 operating performance, a deficit of EUR 4.7 million, together with the higher implementation of the capital budget, led to a reduction in the accumulated reserves. The total reduction of EUR 5.1 million gave EUR 28.2 million of accumulated reserves at the end of 2019. These accumulated reserves represented 48% of the 2019 annual statutory contributions call and 38% of the Regular Budget cash expenditures.

![Figure 16: Five-year trend in the evolution of the level of accumulated reserve funds](image)
To ensure operational continuity, the financial regulations stipulate a compliance level of the combined General Reserve Fund and Permanent Fund for Crisis Relief. The level of these funds are currently EUR 16.9 million which is a margin of EUR 6.4 million or 38% over the compliance limits\(^6\).

\[\text{Figure 17: Five-year trend in the accumulated reserve funds and compliance with the Financial Regulations}\]

**Cash flow**

Despite the operating deficit, operating cash flow remained strong in 2019 with the Organization generating EUR 6.0 million (2018: EUR 9.8 million). This led to an increase in cash, cash equivalents and investments to EUR 122.5 million. The main driver was the increase in internally-restricted cash for the settlement of future employee liabilities, which increased by EUR 5.3 million.

**Internally-restricted cash, cash equivalents and investments**

Total cash and cash equivalents and investments with internal restrictions, including for employees, increased from EUR 80.9 million to EUR 86.7 million in 2019, whereas unrestricted balances reduced by EUR 5.0 million. This meant that balances without restrictions represent only 29% of the total, down from 34% in 2018.

\[\text{Figure 18: Evolution of the year-end cash and cash equivalents and investments by type (restricted vs unrestricted)}\]

\(^6\) There are no statutory level of the capital reserve fund or RB reserve fund.
Financial risks and risk management

Principal financial risks
The Organization’s operating environment means that it is constantly subject to financial risks that may significantly impact its financial position in the future. The Organization monitors its principal financial risks and prepares risk management measures to address them.

Revenue risk

Reliance on member country contributions
The Organization belongs to its members. It depends on their financial support (both in cash and in-kind) and their operational input for the delivery of its activities. Two-thirds of the Organization’s revenue comes from statutory or in-kind contributions. Although support is divided between the 194 different member countries according to an agreed scale, a significant portion of the cash revenues is supplied by a smaller number of countries: the top ten (5% of the total countries) supplied over two-thirds of the cash contributions in 2019. Unpaid contributions can restrict the Organization’s operational capability. The Organization also receives non-monetary support from its members, notably in the secondment of law enforcement officials that implement the Organization’s activities. In 2019, over a quarter of staff were seconded to the Organization. In addition, the Organization receives free use of some of its buildings and equipment.

Reliance on Trust Fund and Special Account partners and voluntary contributions
The Organization leverages its member country contributions by seeking support for its activities from external partners, on a voluntary basis. Voluntary contributions made up nearly one-third of the Organization’s revenues in 2019. A slow-down in this voluntary support could impact the overall activities delivered by the Organization. In addition, these voluntary activities may develop assets such as databases that require on-going servicing that may lead to a continued financial obligation to members.

Budget execution
The Organization operates different budgets, the implementation of which may impact future Organizational financial performance. This may include the renewal of revenues, the continued use of assets made available to the Organization and the voluntary contributions to specific projects.

Data volume and quality, operating environment and legal challenges
The Organization depends on its member countries for the input of notices and data in its databases. There has been an increase in the amount of data and records that are held by the Organization as well as the number of enquiries made on these data. Total records in the databases increased by 7% in 2019 to 99 million records. Total searches across databases also increased by 32% in 2019 to 7.2 billion searches. Searches that result in a positive result (“hit”) increased by 13% to 1.3 million.

The Organization is exposed to risks in the quality of and in the implementation of new standards in the handling of data. Legal challenges and further costs in reviewing and ensuring data quality may result in future financial liabilities to the Organization. The Organization conducts its operations in high-risk areas and may be subject to other legal claims in the ordinary course of its operations.

Financial risks including inflation, currency risk, interest rate risk, credit risk, liquidity risk
The Organization operates internationally. High inflation, notably in certain duty stations, may impact the level of expenditures that the Organization can support. The Organization receives and makes transfers and holds cash and cash equivalents in a number of currencies. The Organization is subject to fluctuating exchange rates on these transactions and the positions it takes in these currencies.

The Organization invests some of its available funds in investment products – including on behalf of third parties such as employees and sponsors. It is subject to the credit quality of the products and the
institutions that manage them as well as to liquidity risk in accessing funds. This risk may be increased as the Organization is investing on behalf of third parties. The Organization is also subject to the credit quality of all of its accounts receivable, including the amounts receivable from its member countries.

**Pension and social security schemes**
For contracted employees who enrol, the Organization operates a defined contribution pension scheme. Other contracted employees may be affiliated to national pension schemes. A shortfall in funding of these schemes, the Organization’s withdrawal from national schemes or other contributions to national social security, including on behalf of employees, may require additional contributions from employees or members. As the Organization plans to implement its own pension scheme⁷, the withdrawal from national pension and social security schemes may impact the Organization’s financial position in the future.

**Financial risk management**
The Organization has a number of mitigating strategies to manage the financial risks highlighted above.

*Revenue risk management:* Relying on single types and sources of revenues has prompted the Organization to pursue a diversification of its revenue streams. In 2019, revenues from statutory contributions was 41% and is decreasing as an overall percentage. The Organization regularly monitors the payment of statutory contributions and makes assessments of recoverability, and, where necessary, makes a financial provision. In addition, the Organization encourages a wide contribution of in-kind support from its membership.

A further 34% of revenues came from Trust Funds and Special Accounts. In order not to become overly reliant on Trust Funds and Special Account revenues nor a single sponsor, the Organization’s Financial Regulations protect against this risk by stipulating a limit of 50% of total operating revenue to be sourced from Trust Funds and Special Accounts for utilization in a year. Similarly, the total annual donation from a single donor in Trust Funds and Special Accounts, other than the INTERPOL Foundation, cannot exceed 15 per cent of total operating revenue in that year. No single donor exceeded this amount, including the INTERPOL Foundation, with the highest single sponsor being the European Union that contributed 7.0% of total revenue and only 22% of total Trust Fund and Special Account revenue. The total number of sponsors that contributed EUR 100,000 or more in the year increased to 33.

*Legal risk management:* The Organization monitors the risks of litigation that occur in the conduct of its activities. It ensures the handling of data from member countries is made according to the rules. It has adopted mitigating measures and precautions to limit the financial impact of potential legal risks. Safeguards include better review of red notices and wanted persons diffusions; stricter criteria for publication of extracts on INTERPOL’s public website; separation between notices and diffusions in the notice form; support and guarantees from member countries; third-party insurance coverage.

*Operational financial risk management:* The Organization has limits stipulated in its Financial Regulations to counter operational financial risks. The level of the funds subject to this requirement was EUR 6.4 million or 38% above its limit at the end of 2019. The Organization has a Treasury Policy that helps to address its currency, credit and interest rate risks. This includes limits on the amounts held with single institutions and the credit rating of the investment products it deals in. Currency risk management includes matching foreign currency inflows with expected outflows. Budget risk management includes not contracting with counterparties until funding is secured and to match contracts with the associated revenue streams. The Organization continues to discuss with its host member states on any potential ongoing pension liabilities.

*Internal control system*
The Organization addresses these and other risks by establishing an overall internal control system. A statement on internal control describes what is included in this system and is shown below.

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STATEMENT OF INTERNAL CONTROL

22 May 2020

Scope of responsibility
As Secretary General of ICPO-INTERPOL, in accordance with Regulation 1.3 of the Financial Regulations, I am responsible and accountable for the proper financial management of the Organization. I have established mechanisms of internal oversight and financial control to ensure the effective and efficient use of the Organization’s resources and the safeguarding of its assets.

Operating environment
ICPO-INTERPOL operates globally with a physical representation in all of its member countries. The diverse and challenging environments and the engagement with multiple funding and delivery partners expose the Organization to many potential risks and opportunities. There is a high level of inherent risk, including for the security of employees, which presents challenges in maintaining high standards of internal control.

Purpose of the system of internal control
ICPO-INTERPOL has designed an internal control system to reduce and manage the risk of failure to achieve its objectives within its budgets and according to its regulations. Internal control is an ongoing process that identifies and evaluates the principal risks and manages them efficiently, effectively and economically.

The system of internal control consists of a number of measures effected by the General Assembly, the Executive Committee, Advisors and the General Secretariat including senior management, the Office of Internal Oversight and other departments. It is not a single policy or procedure but a set of processes running continuously throughout the Organization at all levels. It is designed to provide reasonable assurance on achieving the internal control objectives:

- Effective and efficient conduct of its operations including all of its financial operations;
- Safeguard of its assets;
- Prevention, detection and reporting of fraud;
- Reliable, accurate and complete recording of its transactions and related financial reporting;
- Objective assessment of the risks and potential liabilities and their effective management;
- Compliance with its regulatory framework, notably its Financial Regulations.

Internal control framework and risk management
The Organization has implemented an internal control framework comprising but not limited to:

- Sets of regulations, policies and rules including the Code of Conduct, Financial Regulations, Staff Manual and data protection and due diligence procedures;
- Systematic automatic and regular manual controls and monitoring activities;
- Senior management accountability reinforced by specific declarations;
- An Office of Internal Oversight to provide regular reviews and internal audits;
- Governing and review bodies which are independent of management;
- Independent external audit and evaluation.

The Organization has established a risk management system. This includes the identification of risks, classified according to relevance, impact and probability of occurrence and their periodic review. The risk management system is implemented through regular operational reviews and is reinforced by external parties, notably with appropriate insurance cover.
ICPO-INTERPOL

Review of the effectiveness of ICPO-INTERPOL system of internal control 2019

My review of the effectiveness of the system of internal controls for 2019 is mainly informed by:
- Senior Management, who are formally accountable for results, performance and the control of their activities and the resources entrusted to them;
- Internal departments for ensuring the application of the Organization’s regulatory texts including the Office of Legal Affairs for pending or potential legal actions;
- Audits, evaluations and investigations performed by the Office of Internal Oversight;
- Governing body observations and comments and independent advisors such as the Advisory Group on Financial Matters;
- External audit and other independent review committees including the Commission for the Control of INTERPOL files;
- Feedback from member countries including the Advisory Group on Financial Matters.

Internal control issues arising in the year

The system of internal control identified no major internal control weaknesses in 2019. Areas where further improvements in internal control may be required include:

Legal Framework: The Organization is subject to legal challenges and continues to update its operating processes and strengthen its legal reviews, notably in the processing of data;

Audit recommendations: The Office of Internal Oversight and the external auditors provide recommendations for improving management processes and financial reporting. The Organization addresses any weaknesses and regularly reports on the progress of the implementation of the recommendations to its governing bodies;

Budgetary management: At an operational level, different budgets have different people that are responsible for them. The nature of the Organization’s resourcing often means that there is a relatively high turnover in officials. Continued training on budgetary management and the application of financial controls is required to ensure compliance with the Organization’s financial rules and objectives;

Enterprise risk management: The Organization is strengthening its risk management systems, including its insurance cover. Systematic risk reporting, coordination review and management can be further improved;

Performance management: The implementation rate of certain programs can be improved, notably for Trust Fund and Special Accounts and capital expenditure. The Organization is reviewing its support processes, including its financial systems, in order to improve its ability to implement these projects.

Approval for the financial year 2019

No matter how well designed, effective internal control has inherent limitations including the possibility of circumvention. It can only provide reasonable not absolute assurance. The effectiveness of internal control may vary over time owing to changes in operating conditions. I am committed to the continuous development of the system of internal control, addressing weaknesses and taking timely remedial actions.

Based on the above, I conclude that, to the best of my knowledge, ICPO-INTERPOL has an effective system of internal control, that there are no material weaknesses nor are there other significant matters arising which would need to be raised in the present document for the year ended 31 December 2019 and up to the approval of the financial statements.

Jürgen Stock
Secretary General
ICPO-INTERPOL

APPROVAL OF THE 2019 FINANCIAL STATEMENTS

Regulation 6.3 of the ICPO–INTERPOL Financial Regulations gives the responsibility to management for the production of the financial statements. The Organization has adopted International Public Sector Accounting Standards (IPSAS) as its accounting reference standard. These financial statements have been prepared in accordance with IPSAS and the Financial Regulations and management considers that it has been compliant with both throughout the year.

The Secretary General is responsible for establishing and maintaining adequate internal financial controls. The Organization’s system of internal financial control is designed to provide reasonable assurance on the reliability of financial reporting including detailed accounting procedures and operations and the prevention, detection and reporting of fraud. The system of internal control includes policies, procedures and approval of financial operations at both the organizational level and transactional level.

Organizational level controls include the policies and procedures that set the internal financial control environment, provide for the maintenance of records, the authorization levels of management and the Office of Internal Oversight that reports directly to the Secretary General. Management is responsible for establishing and maintaining transactional level controls that provide reasonable assurance that the Organization complies with its Financial Regulations and other approved policies and procedures including accounting for all authorized receipts and expenditures and for the prevention and detection of unauthorized acquisition, use or disposition of the Organization’s assets. Senior Management makes a declaration on their or related parties’ outside interests that may be conflictual or prejudicial to the Organization and that could call into question their independence in exercising their ICPO-INTERPOL functions. These Organizational level controls have identified no transactions that have not been included in these financial statements and may have a material impact on their reliability.

These financial statements include certain amounts that are based on Management’s best estimates and probabilities on the likelihood of occurrence at the financial statement approval date.

Management establishes controls to investigate reported incidents of fraud. No reported incidents were substantiated during the year. Management has reasonable assurance that its system of internal financial control has been operating effectively during the year and that there are no material misstatement or omissions. Management therefore considers that these financial statements present a true and fair view of the Organization’s financial position as at 31 December 2019 and the results of financial operations and cash flows for the year at that date.

The financial statements were approved by Management on 22 May 2020. The financial statements are audited by the Auditor General of Canada, who was re-appointed by the General Assembly for a second three-year term beginning in 2019.

Jürgen Stock
Secretary General

Alberto Varano
Executive Director, Resource Management

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8 GA-2018-87-RES-12
INDEPENDENT AUDITOR’S REPORT

To the General Assembly of the International Criminal Police Organization - INTERPOL

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the International Criminal Police Organization - INTERPOL (the Organization), which comprise the statement of financial position as at 31 December 2019, and the statement of financial performance, statement of changes in net assets and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at 31 December 2019, and its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSASs).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Management is responsible for the other information. The other information comprises the information included in the Annual Financial Report and Financial Statements, but does not include the financial statements and our auditor’s report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.
Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IPSASs, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization’s financial reporting process.

Auditor’s Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit 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 Organization’s internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management’s use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization’s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
• Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Compliance with Specified Authorities

Opinion

In conjunction with the audit of the financial statements, we have audited transactions of the International Criminal Police Organization - INTERPOL coming to our notice for compliance with specified authorities. The specified authorities against which compliance was audited are the Constitution, General Regulations and Financial Regulations of the International Criminal Police Organization - INTERPOL.

In our opinion, the transactions of the International Criminal Police Organization - INTERPOL that came to our notice during the audit of the financial statements have complied, in all material respects, with the specified authorities referred to above. Further, as required by the Financial Regulations of the International Criminal Police Organization - INTERPOL, we report that, in our opinion, the accounting principles in IPSASs have been applied on a basis consistent with that of the preceding year.

In addition, in accordance with Chapter 7, Section 2, Regulation 7.7 of the Financial Regulations of the International Criminal Police Organization - INTERPOL and Appendix 2 to these Financial Regulations, we have also issued a detailed report on our audit of the International Criminal Police Organization - INTERPOL to the General Assembly.

Responsibilities of Management for Compliance with Specified Authorities

Management is responsible for the International Criminal Police Organization - INTERPOL’s compliance with the specified authorities named above, and for such internal control as management determines is necessary to enable the International Criminal Police Organization - INTERPOL to comply with the specified authorities.

Auditor’s Responsibilities for the Audit of Compliance with Specified Authorities

Our audit responsibilities include planning and performing procedures to provide an audit opinion and reporting on whether the transactions coming to our notice during the audit of the financial statements are in compliance with the specified authorities referred to above.

Sylvain Ricard, FCPA, FCA
Interim Auditor General of Canada

Ottawa, Canada
22 May 2020
### STATEMENT OF FINANCIAL POSITION

**As at 31 December**

<table>
<thead>
<tr>
<th>000s Euros</th>
<th>Notes</th>
<th>2019</th>
<th>2018 Restated (Note 33)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current assets</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>8, 33</td>
<td>56,107</td>
<td>98,761</td>
</tr>
<tr>
<td>Investments</td>
<td>9</td>
<td>7,000</td>
<td>4,000</td>
</tr>
<tr>
<td>Statutory contributions receivable</td>
<td>10</td>
<td>731</td>
<td>870</td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>11</td>
<td>15,753</td>
<td>6,055</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td></td>
<td>3,469</td>
<td>2,830</td>
</tr>
<tr>
<td>Inventories</td>
<td></td>
<td>484</td>
<td>467</td>
</tr>
<tr>
<td><strong>Total current assets</strong></td>
<td></td>
<td>83,544</td>
<td>112,983</td>
</tr>
<tr>
<td>Non-current assets</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investments</td>
<td>9, 33</td>
<td>59,384</td>
<td>18,884</td>
</tr>
<tr>
<td>Statutory contributions receivable</td>
<td>10</td>
<td>413</td>
<td>726</td>
</tr>
<tr>
<td>Intangible assets</td>
<td>12</td>
<td>2,486</td>
<td>1,575</td>
</tr>
<tr>
<td>Plant, property and equipment</td>
<td>13</td>
<td>13,593</td>
<td>14,104</td>
</tr>
<tr>
<td><strong>Total non-current assets</strong></td>
<td></td>
<td>75,876</td>
<td>35,289</td>
</tr>
<tr>
<td><strong>TOTAL ASSETS</strong></td>
<td></td>
<td>159,420</td>
<td>148,272</td>
</tr>
<tr>
<td><strong>LIABILITIES</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current liabilities</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable and accrued charges</td>
<td>14</td>
<td>12,314</td>
<td>8,285</td>
</tr>
<tr>
<td>Contributions received in advance</td>
<td>15</td>
<td>1,354</td>
<td>1,178</td>
</tr>
<tr>
<td>Deferred revenue</td>
<td>16</td>
<td>60,752</td>
<td>54,375</td>
</tr>
<tr>
<td>Employee future benefits</td>
<td>17</td>
<td>38,804</td>
<td>34,152</td>
</tr>
<tr>
<td><strong>Total current liabilities</strong></td>
<td></td>
<td>113,224</td>
<td>97,990</td>
</tr>
<tr>
<td>Non-current liabilities</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employee future benefits</td>
<td>17</td>
<td>1,939</td>
<td>1,298</td>
</tr>
<tr>
<td><strong>Total non-current liabilities</strong></td>
<td></td>
<td>1,939</td>
<td>1,298</td>
</tr>
<tr>
<td><strong>TOTAL LIABILITIES</strong></td>
<td></td>
<td>115,163</td>
<td>99,288</td>
</tr>
<tr>
<td><strong>NET ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital financing reserve</td>
<td>19</td>
<td>16,079</td>
<td>15,679</td>
</tr>
<tr>
<td>Accumulated reserve funds</td>
<td>20</td>
<td>28,178</td>
<td>33,305</td>
</tr>
<tr>
<td><strong>TOTAL NET ASSETS</strong></td>
<td></td>
<td>44,257</td>
<td>48,984</td>
</tr>
</tbody>
</table>

*The accompanying notes form an integral part of these financial statements.*
# Statement of Financial Performance

For the financial year ended on 31 December

<table>
<thead>
<tr>
<th>000s Euros</th>
<th>Notes</th>
<th>Revised Combined Budget 2019</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Operating revenue</strong></td>
<td>27</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Statutory contributions</td>
<td></td>
<td>57,286</td>
<td>57,320</td>
<td>55,998</td>
</tr>
<tr>
<td>Regional Bureau financing</td>
<td></td>
<td>1,335</td>
<td>1,335</td>
<td>1,305</td>
</tr>
<tr>
<td>In-kind contributions</td>
<td></td>
<td>30,930</td>
<td>34,547</td>
<td>31,037</td>
</tr>
<tr>
<td>Voluntary contributions</td>
<td></td>
<td>3,566</td>
<td>3,493</td>
<td>3,553</td>
</tr>
<tr>
<td>Reimbursements and recoveries</td>
<td></td>
<td>45,000</td>
<td>44,207</td>
<td>41,183</td>
</tr>
<tr>
<td>Financial income</td>
<td></td>
<td>300</td>
<td>410</td>
<td>369</td>
</tr>
<tr>
<td>Other income</td>
<td></td>
<td>494</td>
<td>700</td>
<td>680</td>
</tr>
<tr>
<td>Exchange rate gains/(losses) net</td>
<td></td>
<td>0</td>
<td>(84)</td>
<td>75</td>
</tr>
<tr>
<td><strong>Total operating revenue</strong></td>
<td></td>
<td><strong>138,911</strong></td>
<td><strong>141,928</strong></td>
<td><strong>134,200</strong></td>
</tr>
<tr>
<td><strong>Operating expenses</strong></td>
<td>28</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pay costs</td>
<td></td>
<td>62,047</td>
<td>66,755</td>
<td>59,678</td>
</tr>
<tr>
<td>In-kind pay costs</td>
<td></td>
<td>19,974</td>
<td>22,936</td>
<td>20,293</td>
</tr>
<tr>
<td>Other staff costs</td>
<td></td>
<td>2,650</td>
<td>2,504</td>
<td>2,462</td>
</tr>
<tr>
<td>Premises running costs</td>
<td></td>
<td>3,306</td>
<td>3,452</td>
<td>3,194</td>
</tr>
<tr>
<td>In-kind premises running costs</td>
<td></td>
<td>10,956</td>
<td>11,611</td>
<td>10,744</td>
</tr>
<tr>
<td>Maintenance</td>
<td></td>
<td>5,187</td>
<td>3,657</td>
<td>3,166</td>
</tr>
<tr>
<td>Missions and meetings</td>
<td></td>
<td>17,603</td>
<td>20,714</td>
<td>19,817</td>
</tr>
<tr>
<td>Office expenses</td>
<td></td>
<td>3,309</td>
<td>2,102</td>
<td>1,976</td>
</tr>
<tr>
<td>Telecommunication costs</td>
<td></td>
<td>1,197</td>
<td>1,172</td>
<td>943</td>
</tr>
<tr>
<td>Third party and other costs</td>
<td></td>
<td>11,484</td>
<td>6,818</td>
<td>3,502</td>
</tr>
<tr>
<td>Depreciation and amortization</td>
<td></td>
<td>4,982</td>
<td>4,934</td>
<td>4,610</td>
</tr>
<tr>
<td><strong>Total operating expenses</strong></td>
<td></td>
<td><strong>(142,695)</strong></td>
<td><strong>(146,655)</strong></td>
<td><strong>(130,385)</strong></td>
</tr>
<tr>
<td><strong>Surplus / (deficit) for the year</strong></td>
<td></td>
<td>(3,784)</td>
<td>(4,727)</td>
<td>3,815</td>
</tr>
</tbody>
</table>

The accompanying notes form an integral part of these financial statements.
### STATEMENT OF CHANGES IN NET ASSETS

For the financial year ended on 31 December

<table>
<thead>
<tr>
<th>000s Euros</th>
<th>Total Net Assets</th>
<th>Capital Financing Reserve</th>
<th>Accumulated Reserve Funds</th>
<th>Breakdown of Accumulated Reserve Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Notes</td>
<td>19</td>
<td>20</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance at 31 December 2017</td>
<td>45,169</td>
<td>16,766</td>
<td>28,403</td>
<td>16,905</td>
</tr>
<tr>
<td>Surplus for the year</td>
<td>3,815</td>
<td>0</td>
<td>3,815</td>
<td>3,427</td>
</tr>
</tbody>
</table>

**Items not in the Statement of Financial Performance**

- Capital expenditure | 0 | 3,538 | (3,538) |
- Depreciation and amortization | 0 | (4,610) | 4,610 |
- Disposals | 0 | (15) | 15 |

**Balance at 31 December 2018**

48,984 | 15,679 | 33,305 | 20,332 | 855 | 10,515 | 1,603 |

(Deficit) for the year | (4,727) | 0 | (4,727) | (4,300) | 0 | 0 | (427) |

**Items not in the Statement of Financial Performance**

- Capital expenditure | 0 | 5,337 | (5,337) |
- Depreciation and amortization | 0 | (4,934) | 4,934 |
- Disposals | 0 | (3) | 3 |

**Balance at 31 December 2019**

44,257 | 16,079 | 28,178 | 16,032 | 855 | 10,115 | 1,176 |

The accompanying notes form an integral part of these financial statements
# STATEMENT OF CASH FLOWS
For the financial year ended on 31 December

<table>
<thead>
<tr>
<th>000s Euros</th>
<th>Notes</th>
<th>2019</th>
<th>2018 Restated (Note 33)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash flows from operating activities</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Surplus / (Deficit) for the financial year</td>
<td></td>
<td>(4,727)</td>
<td>3,815</td>
</tr>
<tr>
<td>Adjustments for non-cash movements</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation and amortization</td>
<td>12, 13</td>
<td>4,934</td>
<td>4,610</td>
</tr>
<tr>
<td>Effect of unrealized (gains) on foreign currency</td>
<td></td>
<td>(180)</td>
<td>(189)</td>
</tr>
<tr>
<td>Loss on disposal of assets</td>
<td>12, 13</td>
<td>3</td>
<td>15</td>
</tr>
<tr>
<td>Changes in assets</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(Increase) Decrease in statutory contributions receivable (net)</td>
<td>10</td>
<td>452</td>
<td>(532)</td>
</tr>
<tr>
<td>(Increase) Decrease in accounts receivable</td>
<td>11</td>
<td>(2,698)</td>
<td>1,471</td>
</tr>
<tr>
<td>(Increase) in prepaid expenses</td>
<td></td>
<td>(639)</td>
<td>(785)</td>
</tr>
<tr>
<td>(Increase) Decrease in inventories</td>
<td></td>
<td>(17)</td>
<td>9</td>
</tr>
<tr>
<td>Changes in liabilities</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Increase in accounts payable and accrued charges</td>
<td>14</td>
<td>4,029</td>
<td>1,183</td>
</tr>
<tr>
<td>Increase (Decrease) in contributions received in advance</td>
<td>15</td>
<td>176</td>
<td>(2,108)</td>
</tr>
<tr>
<td>Increase (Decrease) in deferred revenue</td>
<td>16</td>
<td>(623)</td>
<td>(2,520)</td>
</tr>
<tr>
<td>Increase in employee future benefits</td>
<td>17</td>
<td>5,293</td>
<td>4,863</td>
</tr>
<tr>
<td>Net Cash Flows from operating activities</td>
<td></td>
<td>6,003</td>
<td>9,832</td>
</tr>
<tr>
<td>Cash Flows from investing activities</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Purchases of plant, property and equipment</td>
<td>13</td>
<td>(3,350)</td>
<td>(2,691)</td>
</tr>
<tr>
<td>Purchases of intangible assets</td>
<td>12</td>
<td>(1,987)</td>
<td>(847)</td>
</tr>
<tr>
<td>Maturity of investments</td>
<td>9</td>
<td>4,000</td>
<td>4,879</td>
</tr>
<tr>
<td>Purchases of investments</td>
<td>9, 33</td>
<td>(47,500)</td>
<td>(18,853)</td>
</tr>
<tr>
<td>Net Cash Flows from investing activities</td>
<td></td>
<td>(48,837)</td>
<td>(17,512)</td>
</tr>
<tr>
<td>Effect of foreign currency exchange rates in cash and cash equivalents</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net change in cash and cash equivalents</td>
<td></td>
<td>(42,654)</td>
<td>(7,491)</td>
</tr>
<tr>
<td>Cash and cash equivalents at the beginning of period</td>
<td>8, 33</td>
<td>98,761</td>
<td>106,252</td>
</tr>
<tr>
<td>Cash and cash equivalents at the end of period</td>
<td>8, 33</td>
<td>56,107</td>
<td>98,761</td>
</tr>
</tbody>
</table>

EUR 170 (000) of interest received is included in the net cash flows from operating activities (2018: EUR 416 (000)).

The accompanying notes form an integral part of these financial statements.
NOTES TO THE FINANCIAL STATEMENTS

Note 1: General information

The International Criminal Police Organization – INTERPOL (ICPO-INTERPOL, “The Organization”) was founded in 1923 to enhance police co-operation around the world. The Organization is legally registered as an International Organization. It currently has 194 countries as equal members who effectively own and govern it by approving its governing texts including the Constitution and General Regulations. The Organization’s Financial Regulations are an appendix to its General Regulations.

As set out in Article 2 of its Constitution, the aims of the Organization are:

- To ensure and promote the widest possible mutual assistance between all criminal police authorities within the limits of the laws existing in the different countries and in the spirit of the “Universal Declaration of Human Rights”;
- To establish and develop all institutions likely to contribute effectively to the prevention and suppression of ordinary law crimes.

These aims are summarized by the vision and mission of the Organization:

Vision:  “Connecting Police for a Safer World”;

Mission: “Preventing and fighting crime through enhanced cooperation and innovation on police and security matters”.

The Organization carries out its mission by focusing on achieving its five strategic goals:

1. To serve as the worldwide information hub for law enforcement cooperation;
2. To deliver state-of-the-art policing capabilities that support member countries to fight and prevent transnational crimes;
3. To lead globally innovative approaches to policing;
4. To maximize the Organization’s role within the global security architecture;
5. To consolidate resources and governance structures for enhanced operational performance.

The members meet annually at the General Assembly (GA). To oversee the Organization, the members elect representatives by region to the Executive Committee (EC), which meets regularly to provide oversight, and they elect the Secretary General, responsible for operational management. The current Secretary General was elected in November 2014 for a term of five years and re-elected for a second and mandated final term, in 2019.

The Organization has its General Secretariat headquarters (IPSG) in Lyon, France, and the INTERPOL Global Centre for Innovation (IGCI) in Singapore. It has representative Liaison Offices (LOs) in Brussels, Belgium; Bangkok, Thailand; Addis Ababa, Ethiopia; and New York, USA. The Organization has Regional Bureaus (RBs) in Abidjan, Côte d’Ivoire; Buenos Aires, Argentina; Harare, Zimbabwe; Nairobi, Kenya; San Salvador, El Salvador; Yaoundé, Cameroon. It has legal agreements with each of these countries and operates in each country in accordance with these agreements. The Organization may also have privileges and immunities in the countries in which it operates, notably that of being exempt from paying most forms of taxation. In addition to these offices, each member country has a representative office, known as the ICPO-INTERPOL National Central Bureau (NCB), through which the Organization coordinates its operational activities with each member.
Note 2: Management of the activities of the Organization

The Organization organizes and manages its activities through its Strategic Framework. The Strategic Framework defines the Organization’s Operating Model, consisting of its three global programs against Counter Terrorism, Organized and Emerging Crime and Cybercrime through which the Organization develops its “Programme of Activities”. The Programme of Activities is the Organization’s annual plan and is financed by the “Combined Budget” for the period. The Programme of Activities and the Combined Budget are approved by the members at the GA.

The Secretary General is responsible for the delivery of the Programme of Activities within the Combined Budget and to ensure that controls are established to monitor their implementation. The Combined Budget for the Organization is the combination of the Organization’s different operational budgets, further described in note 5 below, that may have different financial conditions.

The approval of the Combined Budget empowers the Secretary General to:

- Receive income and resources for the period, up to the approved limits;
- Commit and authorize expenditures for the period for approved activities up to the approved limits.

Minor changes to the Combined Budget allow for operational delivery. These changes result in a “Revised Combined Budget” against which financial performance is measured and reported.

Note 3: Basis of preparation of the financial statements

The financial statements have been prepared according to the Organization’s governing texts: its Constitution, General Regulations, Financial Regulations, Financial and Staff Directives. The Financial Regulations establish International Public Sector Accounting Standards (IPSAS) as the Organization’s appropriate governing financial accounting and reporting standard.

Going concern

Management has expressed confidence in the Organization as a going concern:

1. The Organization has the support of its members for long term initiatives:
   1.1 The Strategic Framework for the period 2017 - 2020 was approved at the 2016 GA;
   1.2 The INTERPOL 2020 initiative, an agenda for continuing activity and reform, was approved at the 2016 GA and the 2020+ initiative is proposed to continue it;
   1.3 The Programme of Activities and Draft Budget for 2020 and Budget Indications for 2021 and 2022 was approved at the 2019 GA;

2. The Organization has long-term financial support from its members and third parties:
   2.1 The revised scale of distribution between members of statutory contributions for the period 2020 - 2022 was approved at the 2018 GA and some member countries have already made their contributions to the 2020 Budget;
   2.2 Commitment for the secondment of officials, free-use of assets and for the Trust Fund and Special Account projects, including those supported by the INTERPOL Foundation, runs to 2023 and beyond.

Financial statement presentation

The financial statements have been prepared on an accrual basis. The functional and presentation currency of the Organization is the Euro. Unless otherwise stated, information is presented to the nearest one thousand euros (EUR ‘000s).

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9 GA-2016-85-RES-03
10 GA-2016-85-RES-02
11 GA-2019-88-RES-09
12 GA-2018-87-RES-14
Note 4: New accounting standards

The International Public Sector Accounting Standards Board (IPSASB) revises and issues new accounting standards.

New standards applicable from 1 January 2019

IPSAS 40 – Public Sector Combinations - came into effect from 1 January 2019. There is no impact of this standard on the financial statements.

Accounting standards issued but effective 1 January 2022

The IPSASB has issued two further standards: IPSAS 41 – Financial Instruments - and IPSAS 42 – Social Benefits. These standards have a future implementation date of 1 January 2022 and their impact on the Organization is currently being assessed. In addition to the standards, IPSASB published an update on improvements to IPSAS, 2019. The Organization considers that there is no impact on the Organization from these improvements.

Note 5: Budgets and budget approval

The Combined Budget of the Organization consists of the Regular Budget and Specific Budgets and is approved by the GA for a period of one-year.

The Regular Budget has two components: operating and capital budgets. The operating part consists of the General Budget and the Regional Bureau (RB) Budgets. The General Budget is the main operating budget of the Organization. It is primarily financed by all members, notably via an agreed statutory call for contribution, and supports all of the Organization’s activities. The Organization’s Capital Budget is financed via depreciation on the General Budget. Financial results from the General Budget, including the Capital Budget, pass to the Organization’s General Reserve Fund (GRF) and Capital Investment Fund (CIF). RB Budgets are limited to the member countries that support operational activities at each RB. Financial results for each RB are allocated to the RB Reserve Fund. Pay Costs and Capital Expenditures at the RBs are supported by the General Budget.

Specific Budgets are composed of Trust Fund and Special Accounts. Trust Fund and Special Accounts support additional, specific activities. The Organization’s Trust Fund was established to ensure common conditions for the management of donor funds and the activities that they finance. The Trust Fund has specific operating conditions; the funds are internally separated and managed for the agreed activities. Special Accounts are individual contracts negotiated separately with a funding party, usually national public agencies, for the execution of defined activities. Approval and implementation of Trust Fund and Special Accounts’ projects does not necessarily follow the Organization’s annual Regular Budget cycle as the projects may be approved at any time within a financial year and/or over multiple financial periods.

An adjustment for financial transactions and transfers between the different budgets, known as the Combination Adjustment, is made to ensure that transactions are not counted twice in the financial statements.

GA-approved budgets for a year may subsequently be reallocated and approved by the EC for operational implementation of the activities. The EC may also approve extensions and amendments to the Trust Fund and Special Accounts’ Budgets that have been made with donor approval. Budget comparisons in the financial statements are made against the EC-approved budgetary revisions.
Note 6: Significant accounting policies

The principal accounting policies adopted by the Organization are set out below:

Revenue recognition
Statutory contributions are recognized as revenue in full in the period that they are due on the basis of the GA approval of the budget and are due by 30 April of that budget year. Member country statutory contributions are set according to an agreed scale of assessed contributions that is approved in advance by the GA. The scale of assessed contributions applied in these financial statements was approved by the GA for the period from 2015 to 2019.

Regional Bureau financing consist of statutory contributions from specific member countries linked to each RB and are recognized as revenue in full in the period that they are due on the basis of GA approval for the amount per member country for that year’s budget.

In-kind contributions are non-cash, voluntary contributions, usually made from member countries. They consist of officials that are seconded to work under the control of the Organization from their national agencies and the rent-free use of buildings and equipment. There is usually a defined contract between the Organization and the member country or organization that defines the permitted use of the asset or service. The value of the use of these assets and services is estimated at fair-value where a corresponding value can be determined and recognized as revenue in the financial period that they are used. An equivalent expense for the use of the asset or service is also recognized at the same time in the financial statements. Where no value can reasonably be determined no revenue or expense is recognized in the financial statements.

Voluntary contributions are donations received with no specific or defined purpose and are recognized in the year they are received or become receivable. Voluntary contributions include amounts without restriction receivable from the INTERPOL Foundation for a Safer World (“INTERPOL Foundation”). Voluntary contributions may include donations of tangible and intangible assets which are accounted for at fair-value at the date of acquisition.

Revenue from statutory contributions, RB financing, in-kind and voluntary contributions are considered to be non-exchange transactions under IPSAS 23.

Reimbursements and recoveries include amounts reimbursed for operating expenses under a specific agreement or for revenues from conferences for the sale of exhibitor booths or for hosting events. The revenues are recognized when the right to receive them is established under the contract. The amounts received under Trust Fund and Special Accounts are within specific agreements with external donors, including the general conditions of the Trust Fund, for the implementation of defined project activities. These received amounts are initially accounted as deferred revenue of the Organization and are subsequently recognized as income to the extent of direct or accrued expenditure on the defined project activities.

Financial income or interest income from the Organization’s bank accounts and other investments is accounted for on the effective yield basis as it is earned in the month or proportionally over the course of the investment, where the investment extends over multiple months.

Other Income includes income for the products and services that the Organization may provide including from the shop, for one-off items and any other income that does not easily fit into the remaining income categories.

Foreign currencies
The Organization holds and manages transactions in multiple currencies. All statutory contributions to the Organization’s Regular Budget are payable in euros. Foreign currency transactions are recorded in euros at the exchange rates prevailing on the dates of the transactions for the settlement of invoices and for goods receipts, and at an average rate from the previous month for other accounting transactions. Assets and liabilities denominated in foreign currencies are translated into euros at the exchange rates prevailing on the date of the Statement of Financial Position. Both realized and unrealized gains and losses resulting from the settlement and revaluation of foreign currency
transactions are recognized under operating revenues in the Statement of Financial Performance as Exchange rate gains/(losses) net.

**Offsetting assets and liabilities**
Financial assets and liabilities are offset and the net amount reported in the Statement of Financial Position if, and only if, there is a legally enforceable right to do so and the intention to settle on a net basis or to realise the assets and settle the liabilities simultaneously.

**Plant, property and equipment (PP&E)**
An item of PP&E is recognised as a non-current asset initially at historic cost if it is deemed probable that a future economic benefit or service potential will flow to the Organization and that the cost of the asset can be measured reliably. Historic cost includes any unrecoverable taxes and directly attributable costs associated with bringing the asset into service. Donated assets of PP&E, acquired through a non-exchange transaction, are recognised at their fair value at the date of transaction with the exception of the land on which the building is constructed which is not recognised as the fair value cannot be reliably estimated. An assessment of each category of assets is made at the reporting date for any potential impairment. If applicable, assets are written down to their estimated recoverable amount, being the higher of the fair value, less costs of sale, or its estimated value in use. PP&E are derecognised either on disposal or when they are permanently withdrawn from use. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in the Statement of Financial Performance under Third Party and Other Costs in the period of derecognition.

All PP&E are stated at historic cost less accumulated depreciation and impairment losses. Depreciation is provided to recognize the use of the assets over their useful lives according to the following asset classes:
- **Buildings** are depreciated on a straight-line basis over 40 years;
- **Fixtures and fittings**: Furniture and office equipment are depreciated on a reducing balance basis at 40% of net asset value at the start of the year, over seven years. Fittings and sports equipment are depreciated on a straight-line basis over 10 years;
- **Equipment and other assets**: IT hardware assets are depreciated on a reducing balance basis at 50% of net asset value at the start of the year, over four years. Vehicles are depreciated on a reducing balance basis at 40% of net asset value at the start of the year, over seven years.

Improvements to PP&E as a result of major maintenance works are capitalised over the remaining life of the asset when the improvement results in the increase of future economic benefits to the organization or an extension of its useful life. Normal repair and maintenance costs are expensed in the year when the costs are incurred.

Where the book value of an asset is greater than its estimated recoverable amount, the asset is written down to its recoverable amount.

**Work-in-progress**: PP&E assets that are in the course of construction, installation or commissioning are measured at cost and an estimated stage of completion of the asset usually on the basis of contractual payments. No depreciation is recorded until the asset is considered to be in service.

**Intangible assets**
Perpetual software licences and development costs that are directly associated with bringing software into use are capitalised as intangible assets. Annual licences are expensed according to their use. All intangible assets are stated at historic cost less accumulated amortization and impairment losses. Amortization of intangible assets is based on a reducing balance basis at 50% of the net asset value at the start of the year, over 4 years. Intangible assets are derecognised either on disposal or when they are permanently withdrawn from use. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in the Statement of Financial Performance under Third Party and Other Costs in the period of derecognition.
Other development costs that do not meet the capitalisation criteria are recognised as an expense in the period that they are incurred. Donated intangible assets, acquired in a non-exchange transaction, are recognised at their fair value at the date of the exchange.

**Work-in-process:** Intangible assets that are in the course of development are measured at cost and based on the estimated stage of completion. Amounts shown may include part or full payments for assets whose beneficial ownership has passed over to the Organization. No amortization is recorded until the asset is considered in service.

**Heritage assets**
From time to time, the Organization receives donations or the “free-use” of works of art from member countries or other institutions. Such assets are not recognized by the Organization in its financial statements, as the Organization does not consider them to have significant financial value, it is not intended that they will be sold nor are they used in the ordinary course of the Organization’s activities.

**Inventories**
Inventories are valued at their acquisition cost using the weighted average cost method and this is the value used for the cost of goods sold in the Statement of Financial Performance. Allowances are made for inventories with a net realizable value less than cost.

**Statutory contributions receivable and accounts receivable**
Statutory contributions and accounts receivable are initially recognized at fair value, and are subsequently measured at cost or amortized cost. Member countries that have not fulfilled their financial obligations towards the Organization according to the Financial Regulations fall under Article 52 of the General Regulations of the Organization (“Article 52”). Countries under Article 52 have their right to vote at GA sessions suspended, along with other penalties. Unless there are specific reasons not to do so for a particular country, the Organization makes an allowance for the total amounts due to the Organization from countries under Article 52. Though the Organization may make allowances for the debts per its accounting policy, it retains its rights for the receipt of the gross statutory contributions receivable, unless the Organization’s members decide among themselves to disallow these amounts.

The Organization may conclude specific agreements, including repayment terms and conditions, allowing a member country to honour their statutory contribution obligations. Member country statutory contributions covered under these long-term debt-rescheduling agreements may have both current and non-current portions. Member country dues not falling under either category, Article 52 or debt-rescheduling agreements, are shown as other member country dues.

**Cash and cash equivalents**
The Organization holds cash on hand, has on demand bank deposits (together referred to as “cash”) and makes short term investments (highly liquid and referred to as “cash equivalents”) in a number of currencies, all of which are subject to its Treasury Management policy.

The amount of cash and cash equivalents held by the Organization includes sums that have specific uses and are considered as internally restricted. Included in internally restricted cash and cash equivalents are amounts set aside for the employee’s supplementary retirement scheme, the defined contribution pension scheme, the Japanese specific account that is held for salaries and allowance paid to officials seconded from Japan and on Trust Fund and Special Accounts.

Cash equivalents are highly liquid investments with maturities of less than three months from the date of acquisition that are readily convertible to known amounts of cash and considered to be subject to an insignificant risk of change in value.

Term deposits with a maturity greater than three months are classified as cash and cash equivalents if they respect the criteria of a cash equivalent, are held to meet short-term cash needs and are not subject to a significant change in value as a result of an early withdrawal. As at 31 December 2019 and 2018, the Organization did not have any such term deposits.

**Investments**
Term deposits with a maturity greater than three months are classified as investments if they do not meet the criteria noted above to be classified as cash equivalents.

Investments are made by the Organization usually with the intention to hold them to maturity. They are classified as held-to-maturity and measured at amortised cost. Financial interest receivable on investments and cash equivalents is shown in accounts receivable. Included in investments with internally restricted use are amounts for the employee’s supplementary retirement scheme, the defined contribution pension scheme, and for Trust Fund and Special Accounts.

Contingent assets and liabilities
Contingent assets are not recognised in the financial statements unless it has become virtually certain that the revenue will be able to be recognised according to the revenue recognition criteria. A disclosure is made in the notes where the existence of a possible asset is contingent on a future event that is not wholly within the Organization’s control. Contingent liabilities are not recognised in the financial statements but are disclosed in the notes unless the possibility of an outflow of economic resources is considered remote.

The Organization recognizes a provision in its financial statements when an obligation exists as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount can be reliability estimated. The provision is measured at the amount that it considers are probable net of any recoverable insurance amounts for legal cases and fees.

Employee future benefits
The cost of all employee benefits, such as paid leave, medical cover and contributions towards retirement, is recognised in the period in which the employee renders service. Employees have acquired these benefits according to their contractual employment rights at the Organization. The Organization’s contributions towards employee future benefits, including from Trust Fund and Special Accounts, are recorded under pay costs in the Statement of Financial Performance.

The employee future benefits are recorded as accrued liabilities in the Statement of Financial Position and classified according to the contractual terms of the benefit. The liabilities are comprised of both contributions from the Organization and deductions from staff pay. These liabilities are initially measured at the fair value of the contributions and are subsequently adjusted for any gains or losses.

Employee future benefits are further classified according to their type:

*Internal scheme for involuntary loss of employment (ISCILE)*: This termination benefit is to compensate individuals that have undergone involuntary loss of employment. The scheme is funded entirely by the Organization’s contributions. Payments are made either as a lump sum or on a declining basis for consecutive years of an individual not finding alternate employment, per the rules specified in the Organization’s Staff Manual.

*Indemnity on retirement and supplementary retirement scheme*: The Organization offers two post-employment benefits: indemnity on retirement and supplementary retirement benefits. They are eligible to its contracted employees and are calculated according to seniority and service and are entirely funded by the Organization’s contributions. Estimates of the impact of the indemnity upon retirement are made at the Statement of Financial Position date and recognized in the Statement of Financial Performance.

*Defined contribution pension scheme*: The Organization provides a savings plan designed for post-employment retirement benefits. It administers the plan as a defined contribution pension scheme for the employees who choose to participate in it. Both the Organization and the employee contribute to the plan at an agreed level for the period that an employee is under contract with the Organization. This defined contribution pension scheme is not legally separated from the Organization. Currently the pension scheme is administered internally: both the assets and the liabilities of the pension scheme
are shown within the Organization’s Statement of Financial Position. The financial assets under this pension scheme are held and managed by the Organization alongside its own financial assets.

**Employee loans**
The Organization may offer its employees loans for a duration that may not extend beyond the employee contractual end date and for which financial interest is charged that is comparable to market rates. Interest bearing loans are measured at amortised cost using the effective interest rate method with the remaining amount of the loan outstanding being shown as an Account Receivable.

**Leases**
Charges are expensed on a straight-line basis over the operating lease term. Lease agreements entered into are classified as operating leases unless they substantially transfer all of the risk and reward of ownership to the Organization.

**Financial risk management**
The Organization invests its own funds as well as the funds held for third parties, notably its employees and for external parties that support the Trust Fund and Special Accounts. Changes in the values of the holdings for these parties may not contractually have an impact on the Organization. Exposure to financial risks including, currency, liquidity, and credit risk arises in the normal course of the Organization’s operations. The overall objective of the Organization’s Financial Risk Management policies are to manage its Financial Instruments to ensure that its budgets are achieved within the plan set in the agreed Programme of Activities. The Organization’s Financial Risk Management policies are consistent with and subject to the Organization’s Financial Regulations. Further details on the management of the Financial Instruments and the financial risks are shown in Note 18 below.

**Note 7: Accounting judgments and estimates**
Preparing financial statements in accordance with IPSAS and its financial regulations requires the Organization to make judgments and assumptions in the selection and application of accounting policies and about the carrying amounts of assets, liabilities and for revenues and expenses. While the estimates and underlying assumptions are reviewed on an ongoing basis, the effects of revisions to accounting estimates are recognized in the period in which the estimate is revised, if the estimate affects only that period, or in the period of the revision and future periods, if the revision affects both current and future periods.

Significant estimates and assumptions that may result in material adjustments in future years include: valuation of in-kind revenue and expenses for seconded officials and the free-use of buildings and equipment; selection of the useful lives and the depreciation and amortization policies for plant, property and equipment and intangible assets; impairment of assets; indemnity benefits on retirement; accrued charges; provision for financial risk on inventories and accounts receivable; legal disputes, contingent assets and liabilities.

In the course of preparing the financial statements, significant judgments have been made in the process of applying the Organization’s accounting policies relating to non-recognition of donated land in Note 13 and classification of investments related to pension funds.

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13 See note 8 cash and cash equivalents under “Cash with internally restricted use”, note 9 Investments under “Investments with internally restricted use”, and note 17 Employee future benefits.
Note 8: Cash and cash equivalents

The Organization holds cash and cash equivalents in a number of currencies for operational purposes. The Organization has no credit lines nor does it utilize any bank overdrafts.

<table>
<thead>
<tr>
<th>000s Euros</th>
<th>Notes</th>
<th>31 December</th>
<th>2019</th>
<th>2018 Restated (Note 33)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>33</td>
<td>16,512</td>
<td>34,132</td>
<td></td>
</tr>
<tr>
<td>Cash equivalents</td>
<td>33</td>
<td>39,595</td>
<td>64,629</td>
<td></td>
</tr>
<tr>
<td>Total cash and cash equivalents</td>
<td>33</td>
<td>56,107</td>
<td>98,761</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>000s Euros</th>
<th>Notes</th>
<th>31 December</th>
<th>2019</th>
<th>2018 Restated (Note 33)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Euros</td>
<td>33</td>
<td>53,081</td>
<td>92,719</td>
<td></td>
</tr>
<tr>
<td>USD</td>
<td></td>
<td>2,032</td>
<td>4,173</td>
<td></td>
</tr>
<tr>
<td>Other currencies</td>
<td></td>
<td>994</td>
<td>1,869</td>
<td></td>
</tr>
<tr>
<td>Total cash and cash equivalents</td>
<td>33</td>
<td>56,107</td>
<td>98,761</td>
<td></td>
</tr>
</tbody>
</table>

Cash and cash equivalents with internally restricted use:
Included within cash and cash equivalents are amounts held for specific purposes. They are subject to contractual constraints, referred to as “internally restricted”, as they are not “free-to-use” by the Organization.

<table>
<thead>
<tr>
<th>000s Euros</th>
<th>Notes</th>
<th>31 December</th>
<th>2019</th>
<th>2018 Restated (Note 33)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deferred revenue from Trust Funds and Special Accounts</td>
<td>16</td>
<td>6,795</td>
<td>43,918</td>
<td></td>
</tr>
<tr>
<td>Defined contribution pension scheme</td>
<td>17</td>
<td>14,165</td>
<td>11,177</td>
<td></td>
</tr>
<tr>
<td>Employee future benefits - supplementary retirement</td>
<td>17</td>
<td>5,063</td>
<td>4,529</td>
<td></td>
</tr>
<tr>
<td>Japanese special account</td>
<td>15</td>
<td>790</td>
<td>657</td>
<td></td>
</tr>
<tr>
<td>Total cash and cash equivalents with internally restricted use</td>
<td></td>
<td>26,813</td>
<td>60,281</td>
<td></td>
</tr>
</tbody>
</table>
Note 9: Investments

The Organisation holds investments in order to meet long term operational needs, commitments and obligations.

<table>
<thead>
<tr>
<th>Name and location of investment</th>
<th>Notes</th>
<th>Scheme</th>
<th>Currency</th>
<th>31 December</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2019</td>
</tr>
<tr>
<td><strong>Current</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CIC (France)</td>
<td></td>
<td>EMTN</td>
<td>EUR</td>
<td>7,000</td>
</tr>
<tr>
<td>Royal Bank of Canada (France)</td>
<td></td>
<td>EMTN</td>
<td>EUR</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total current</strong></td>
<td></td>
<td></td>
<td>EUR</td>
<td>7,000</td>
</tr>
<tr>
<td><strong>Non-current</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>HSBC (France)</td>
<td></td>
<td>DAT</td>
<td>EUR</td>
<td>31</td>
</tr>
<tr>
<td>Crédit du Nord (France)</td>
<td></td>
<td>EMTN</td>
<td>EUR</td>
<td>4,853</td>
</tr>
<tr>
<td>CIC (France)</td>
<td></td>
<td>EMTN</td>
<td>EUR</td>
<td>9,000</td>
</tr>
<tr>
<td>BNP Paribas (France)</td>
<td></td>
<td>EMTN</td>
<td>EUR</td>
<td>6,000</td>
</tr>
<tr>
<td>LCL (France)</td>
<td></td>
<td>EMTN</td>
<td>EUR</td>
<td>4,000</td>
</tr>
<tr>
<td>Nataxis (France)</td>
<td></td>
<td>EMTN</td>
<td>EUR</td>
<td>9,000</td>
</tr>
<tr>
<td>BP Aura (France)</td>
<td>33</td>
<td>DAT</td>
<td>EUR</td>
<td>10,000</td>
</tr>
<tr>
<td>BECM (France)</td>
<td>33</td>
<td>DAT</td>
<td>EUR</td>
<td>16,500</td>
</tr>
<tr>
<td><strong>Total non-current</strong></td>
<td></td>
<td></td>
<td>EUR</td>
<td>59,384</td>
</tr>
<tr>
<td><strong>Total investments</strong></td>
<td></td>
<td></td>
<td>EUR</td>
<td>66,384</td>
</tr>
</tbody>
</table>

(Legend: DAT = Term Deposit linked to bank guarantee; EMTN: Euro Medium Term Note.)

Investments with internally restricted use:

Included within investments are amounts held for specific purposes. They are subject to contractual constraints, referred to as “internally restricted”, as they are not “free-to-use” by the Organization.

<table>
<thead>
<tr>
<th>Name and location of investment</th>
<th>Notes</th>
<th>Scheme</th>
<th>Currency</th>
<th>31 December</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2019</td>
</tr>
<tr>
<td><strong>Defined contribution pension scheme</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>BP Aura (France)</td>
<td>33</td>
<td>DAT</td>
<td>EUR</td>
<td>10,000</td>
</tr>
<tr>
<td>Credit du Nord (France)</td>
<td></td>
<td>EMTN</td>
<td>EUR</td>
<td>2,427</td>
</tr>
<tr>
<td><strong>Total defined contribution pension scheme</strong></td>
<td></td>
<td></td>
<td></td>
<td>12,427</td>
</tr>
<tr>
<td><strong>Deferred revenue - Trust Fund and Special Accounts</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>HSBC (France)</td>
<td></td>
<td>DAT</td>
<td>EUR</td>
<td>31</td>
</tr>
<tr>
<td>CIC (France)</td>
<td></td>
<td>EMTN</td>
<td>EUR</td>
<td>7,000</td>
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<tr>
<td>Credit du Nord (France)</td>
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<td>EMTN</td>
<td>EUR</td>
<td>2,426</td>
</tr>
<tr>
<td>Royal Bank of Canada (France)</td>
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<td>EMTN</td>
<td>EUR</td>
<td>0</td>
</tr>
<tr>
<td>CIC (France)</td>
<td></td>
<td>EMTN</td>
<td>EUR</td>
<td>9,000</td>
</tr>
<tr>
<td>BNP Paribas (France)</td>
<td></td>
<td>EMTN</td>
<td>EUR</td>
<td>6,000</td>
</tr>
<tr>
<td>LCL (France)</td>
<td></td>
<td>EMTN</td>
<td>EUR</td>
<td>4,000</td>
</tr>
<tr>
<td>Nataxis (France)</td>
<td></td>
<td>EMTN</td>
<td>EUR</td>
<td>9,000</td>
</tr>
<tr>
<td>BECM (France)</td>
<td>33</td>
<td>DAT</td>
<td>EUR</td>
<td>16,500</td>
</tr>
<tr>
<td><strong>Total deferred revenue - Trust Fund and Special Accounts</strong></td>
<td></td>
<td></td>
<td></td>
<td>53,957</td>
</tr>
<tr>
<td><strong>Total investments with internally restricted use</strong></td>
<td></td>
<td></td>
<td></td>
<td>66,384</td>
</tr>
</tbody>
</table>
Note 10: Statutory contributions receivable

<table>
<thead>
<tr>
<th></th>
<th>000s Euros</th>
<th>31 December</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>2019</td>
</tr>
<tr>
<td><strong>Current</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Member country dues under Article 52</td>
<td>3,475</td>
<td>2,341</td>
</tr>
<tr>
<td>Less: allowance for doubtful debts</td>
<td>(3,475)</td>
<td>(2,341)</td>
</tr>
<tr>
<td>Net member country dues under Article 52</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Member country dues under debt-rescheduling agreements</td>
<td>152</td>
<td>113</td>
</tr>
<tr>
<td>Other member country dues</td>
<td>579</td>
<td>757</td>
</tr>
<tr>
<td><strong>Total current</strong></td>
<td>731</td>
<td>870</td>
</tr>
<tr>
<td><strong>Non-current</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Member country dues under debt-rescheduling agreements</td>
<td>413</td>
<td>726</td>
</tr>
<tr>
<td><strong>Total non-current</strong></td>
<td>413</td>
<td>726</td>
</tr>
<tr>
<td><strong>Total statutory contributions receivable</strong></td>
<td>1,144</td>
<td>1,596</td>
</tr>
</tbody>
</table>

Total statutory contributions receivable, including countries under article 52, is 4.619M EUR.

Note 11: Accounts receivable

<table>
<thead>
<tr>
<th></th>
<th>000s Euros</th>
<th>31 December</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>2019</td>
</tr>
<tr>
<td>Staff loans</td>
<td></td>
<td>207</td>
</tr>
<tr>
<td>Receivable on Trust Fund and Special Accounts</td>
<td>9,342</td>
<td>3,728</td>
</tr>
<tr>
<td>Financial interest receivable</td>
<td>323</td>
<td></td>
</tr>
<tr>
<td>Other receivables (see below)</td>
<td>4,552</td>
<td></td>
</tr>
<tr>
<td>Provision for doubtful debts</td>
<td>(63)</td>
<td></td>
</tr>
<tr>
<td>Net other receivables</td>
<td>4,489</td>
<td></td>
</tr>
<tr>
<td>Net Value Added Tax recoverable</td>
<td>1,392</td>
<td>1,284</td>
</tr>
<tr>
<td><strong>Total accounts receivable</strong></td>
<td>15,753</td>
<td></td>
</tr>
</tbody>
</table>

Receivables on Trust fund and Special Accounts represent amounts of EUR 7 million (2018: 0) due to the Organisation by INTERPOL Foundation and EUR 2.342 million (2018: EUR 3.728) from other Project Partners.

Other receivables consist mainly of an amount of EUR 3 million (2018: 0) due to the Organisation by the INTERPOL Foundation as well as expected reimbursements from insurance claims.
### Note 12: Intangible assets

These consist of software licenses and the external development costs associated with their exploitation. There was no impairment of intangible assets in the year.

<table>
<thead>
<tr>
<th>000s Euros</th>
<th>Balance at 31 December 2017</th>
<th>Additions / amortization</th>
<th>Disposals</th>
<th>Balance at 31 December 2018</th>
<th>Additions / amortization</th>
<th>Disposals</th>
<th>Balance at 31 December 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cost</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Software</td>
<td>17,718</td>
<td>833</td>
<td>(5,504)</td>
<td>13,047</td>
<td>2,031</td>
<td>0</td>
<td>15,078</td>
</tr>
<tr>
<td>Work in process</td>
<td>346</td>
<td>14</td>
<td>0</td>
<td>360</td>
<td>(44)</td>
<td>0</td>
<td>316</td>
</tr>
<tr>
<td><strong>Total cost</strong></td>
<td>18,064</td>
<td>847</td>
<td>(5,504)</td>
<td>13,407</td>
<td>1,987</td>
<td>0</td>
<td>15,394</td>
</tr>
<tr>
<td><strong>Accumulated amortization</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Software</td>
<td>(16,411)</td>
<td>(917)</td>
<td>5,496</td>
<td>(11,832)</td>
<td>(1,076)</td>
<td>0</td>
<td>(12,908)</td>
</tr>
<tr>
<td>Work in process</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total accumulated amortization</strong></td>
<td>(16,411)</td>
<td>(917)</td>
<td>5,496</td>
<td>(11,832)</td>
<td>(1,076)</td>
<td>0</td>
<td>(12,908)</td>
</tr>
<tr>
<td><strong>Net book value</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Software</td>
<td>1,307</td>
<td>(84)</td>
<td>(8)</td>
<td>1,215</td>
<td>955</td>
<td>0</td>
<td>2,170</td>
</tr>
<tr>
<td>Work in process</td>
<td>346</td>
<td>14</td>
<td>0</td>
<td>360</td>
<td>(44)</td>
<td>0</td>
<td>316</td>
</tr>
<tr>
<td><strong>Total net book value</strong></td>
<td>1,653</td>
<td>(70)</td>
<td>(8)</td>
<td>1,575</td>
<td>911</td>
<td>0</td>
<td>2,486</td>
</tr>
</tbody>
</table>
Note 13: Plant, property and equipment

<table>
<thead>
<tr>
<th></th>
<th>Balance at 31 December 2017</th>
<th>Additions / depreciation</th>
<th>Disposals</th>
<th>Balance at 31 December 2018</th>
<th>Additions / depreciation</th>
<th>Disposals</th>
<th>Balance at 31 December 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cost</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings</td>
<td>18,582</td>
<td>0</td>
<td>0</td>
<td>18,582</td>
<td>0</td>
<td>0</td>
<td>18,582</td>
</tr>
<tr>
<td>Fixtures and fittings</td>
<td>30,284</td>
<td>1,522</td>
<td>(374)</td>
<td>31,432</td>
<td>1,359</td>
<td>(555)</td>
<td>32,236</td>
</tr>
<tr>
<td>Equipment and other assets</td>
<td>14,020</td>
<td>1,142</td>
<td>(881)</td>
<td>14,281</td>
<td>1,880</td>
<td>(123)</td>
<td>16,038</td>
</tr>
<tr>
<td>Work in process</td>
<td>60</td>
<td>27</td>
<td>0</td>
<td>87</td>
<td>111</td>
<td>0</td>
<td>198</td>
</tr>
<tr>
<td><strong>Total cost</strong></td>
<td>62,946</td>
<td>2,691</td>
<td>(1,255)</td>
<td>64,382</td>
<td>3,350</td>
<td>(678)</td>
<td>67,054</td>
</tr>
<tr>
<td><strong>Accumulated depreciation</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings</td>
<td>(12,305)</td>
<td>(460)</td>
<td>0</td>
<td>(12,765)</td>
<td>(457)</td>
<td>0</td>
<td>(13,222)</td>
</tr>
<tr>
<td>Fixtures and fittings</td>
<td>(23,730)</td>
<td>(1,846)</td>
<td>370</td>
<td>(25,206)</td>
<td>(1,889)</td>
<td>554</td>
<td>(26,541)</td>
</tr>
<tr>
<td>Equipment and other assets</td>
<td>(11,798)</td>
<td>(1,387)</td>
<td>878</td>
<td>(12,307)</td>
<td>(1,512)</td>
<td>121</td>
<td>(13,698)</td>
</tr>
<tr>
<td>Work in process</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total accumulated depreciation</strong></td>
<td>(47,833)</td>
<td>(3,693)</td>
<td>1,248</td>
<td>(50,278)</td>
<td>(3,858)</td>
<td>675</td>
<td>(53,461)</td>
</tr>
<tr>
<td><strong>Net book value</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings</td>
<td>6,277</td>
<td>(460)</td>
<td>0</td>
<td>5,817</td>
<td>(457)</td>
<td>0</td>
<td>5,360</td>
</tr>
<tr>
<td>Fixtures and fittings</td>
<td>6,554</td>
<td>(324)</td>
<td>(4)</td>
<td>6,226</td>
<td>(530)</td>
<td>(1)</td>
<td>5,695</td>
</tr>
<tr>
<td>Equipment and other assets</td>
<td>2,222</td>
<td>(245)</td>
<td>(3)</td>
<td>1,974</td>
<td>368</td>
<td>(2)</td>
<td>2,340</td>
</tr>
<tr>
<td>Work in process</td>
<td>60</td>
<td>27</td>
<td>0</td>
<td>87</td>
<td>111</td>
<td>0</td>
<td>198</td>
</tr>
<tr>
<td><strong>Total net book value</strong></td>
<td>15,113</td>
<td>(1,002)</td>
<td>(7)</td>
<td>14,104</td>
<td>(508)</td>
<td>(3)</td>
<td>13,593</td>
</tr>
</tbody>
</table>

Buildings: The headquarters building in Lyon, France is owned by the Organization. The land on which the building is constructed is owned by the City of Lyon and is leased rent-free to the Organization for a period of 99 years from 1985. At the end of the lease, both the title the building and the land will pass to the City of Lyon. No recognition of the rent-free use of the land is made as no comparable value could be determined.

Fixtures and fittings: Includes office equipment and sports equipment.

Equipment and other assets: Consist of computer hardware and telecommunications equipment including computers, printers, routers/switches and communications systems and vehicles.

Note 14: Accounts payable and accrued charges

<table>
<thead>
<tr>
<th></th>
<th>000s Euros</th>
<th>31 December</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2019</td>
<td>2018</td>
</tr>
<tr>
<td>Creditors for goods and services</td>
<td>6,354</td>
<td>4,844</td>
</tr>
<tr>
<td>Social security and insurance payable</td>
<td>5,867</td>
<td>2,562</td>
</tr>
<tr>
<td>Other creditors</td>
<td>93</td>
<td>879</td>
</tr>
<tr>
<td><strong>Total accounts payable and accrued charges</strong></td>
<td><strong>12,314</strong></td>
<td><strong>8,285</strong></td>
</tr>
</tbody>
</table>
Note 15: Contributions received in advance

<table>
<thead>
<tr>
<th>000s Euros</th>
<th>31 December</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2019</td>
</tr>
<tr>
<td>Statutory contributions received in advance</td>
<td>547</td>
</tr>
<tr>
<td>Japanese special account</td>
<td>790</td>
</tr>
<tr>
<td>Other income received in advance</td>
<td>17</td>
</tr>
<tr>
<td>Total contributions received in advance</td>
<td>1,354</td>
</tr>
</tbody>
</table>

Note 16: Deferred revenue

Deferred revenue corresponds to future income\(^{14}\) from Trust Fund and Special Account activity that has been received for projects and that will be implemented in the coming year.

<table>
<thead>
<tr>
<th>000s Euros</th>
<th>Trust Fund</th>
<th>Special Accounts</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at 31 December 2017</td>
<td>10,538</td>
<td>46,357</td>
<td>56,895</td>
</tr>
<tr>
<td>Funds received or receivable during the year</td>
<td>8,517</td>
<td>30,965</td>
<td>39,482</td>
</tr>
<tr>
<td>Income recognized during the year</td>
<td>(8,049)</td>
<td>(33,953)</td>
<td>(42,002)</td>
</tr>
<tr>
<td>Balance at 31 December 2018</td>
<td>11,006</td>
<td>43,369</td>
<td>54,375</td>
</tr>
<tr>
<td>Funds received or receivable during the year</td>
<td>7,880</td>
<td>43,022</td>
<td>50,902</td>
</tr>
<tr>
<td>Income recognized during the year</td>
<td>(8,841)</td>
<td>(35,684)</td>
<td>(44,525)</td>
</tr>
<tr>
<td>Balance at 31 December 2019</td>
<td>10,045</td>
<td>50,707</td>
<td>60,752</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>000s Euros</th>
<th>Current liability</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>31 December 2019</td>
</tr>
<tr>
<td>Trust Fund</td>
<td>10,045</td>
</tr>
<tr>
<td>Special Accounts</td>
<td>50,707</td>
</tr>
<tr>
<td>Total deferred revenue</td>
<td>60,752</td>
</tr>
</tbody>
</table>

Note 17: Employee future benefits

<table>
<thead>
<tr>
<th>000s Euros</th>
<th>31 December</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2019</td>
</tr>
<tr>
<td>Current</td>
<td></td>
</tr>
<tr>
<td>Internal scheme for involuntary loss of employment (ISCILE)</td>
<td>1,971</td>
</tr>
<tr>
<td>Employee future benefits - indemnity on retirement</td>
<td>1,341</td>
</tr>
<tr>
<td>Employee leave not taken</td>
<td>3,837</td>
</tr>
<tr>
<td>Employee future benefits - supplementary retirement</td>
<td>5,063</td>
</tr>
<tr>
<td>Defined contribution pension scheme</td>
<td>26,592</td>
</tr>
<tr>
<td>Total – current</td>
<td>38,804</td>
</tr>
<tr>
<td>Non-current</td>
<td></td>
</tr>
<tr>
<td>ISCILE</td>
<td>1,467</td>
</tr>
<tr>
<td>Employee future benefits - indemnity on retirement</td>
<td>472</td>
</tr>
<tr>
<td>Total – non-current</td>
<td>1,939</td>
</tr>
<tr>
<td>Total employee future benefits</td>
<td>40,743</td>
</tr>
</tbody>
</table>

\(^{14}\) Income recognized in this reconciliation excludes “In-kind contributions”. This is recognized as revenue in the financial period that it is used and is not shown deferred revenue on the Statement of Financial Position.
Supplementary retirement and the defined contributions pension scheme have a corresponding asset which has been designated as *Cash and cash equivalents* (2019: EUR 16.656 million, 2018: EUR 12.420 million) and *Investments* (2019: EUR 14.999 million, 2018: EUR 13.426 million) with internally restricted use (refer to Notes 8 and 9).

The defined contribution pension scheme, offered to contracted officials of the Organization, had 448 members enrolled of 778 contracted officials at 31 December 2019 (2018: 414 of 725). The remaining contracted officials are part of national pension schemes.
Note 18: Financial instruments

The Organization classifies its investments as held-to-maturity and measures them at amortised cost as both of the following criteria are met:

- the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows;
- the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

The Organization classifies its cash and cash equivalents, accounts receivable and statutory contributions receivable as loans and receivable. These financial assets are recognized initially at fair value. Subsequent to initial recognition, these financial assets are measured at amortized cost using the effective interest method.

The Organization classifies its accounts payable and accrued charges as other financial liabilities and measures them at amortised cost.

The fair value of investments approximates their carrying value due to the short-term maturities of these instruments and the low interest rates. The fair values of cash and cash equivalents, accounts receivable, statutory contributions receivable and accounts payable and accrued charges approximates their carrying value due to their short-term maturities.

At each reporting date, INTERPOL assesses the expected impairment losses on any financial assets measured at amortized cost. If there is evidence of an impairment loss, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the financial asset's original effective interest rate.

The Organization’s financial instruments are subject to changes that can have an impact on the Organization’s operating results. The fair value of the financial assets and liabilities are included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced sale or liquidation. An assessment of the risks associated with the financial instruments by major type of risk is shown below.

Interest rate risk

The Organization invests its available financial resources and earns financial interest income. Investments are subject to “Security, liquidity and profitability” criteria as specified in the Financial Regulations. Cash and cash equivalents and investments are in short-term maturity instruments with banks or in asset management schemes and are subject to fluctuating returns, on account of market-driven interest rates. This may have a bearing on the level of the expenditure that is supported by the Organization. There are no other financial instruments that are impacted by a change in interest rates.

The weighted average interest rates of the investments and cash and cash equivalents in banks according to their expected maturity profile are as follows (no investments greater than 5 years):

<table>
<thead>
<tr>
<th>000s Euros</th>
<th>Weighted average interest rate</th>
<th>1 year or less</th>
<th>1 - 5 Years</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Investments</td>
<td>0.82%</td>
<td>7,000</td>
<td>59,384</td>
<td>66,384</td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>0.34%</td>
<td>56,107</td>
<td>0</td>
<td>56,107</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>0.47%</strong></td>
<td><strong>63,107</strong></td>
<td><strong>59,384</strong></td>
<td><strong>122,491</strong></td>
</tr>
</tbody>
</table>

An interest rate risk sensitivity analysis was performed on the above amounts at the Statement of Financial Position date. The potential impact of a change in the interest rate is not considered material:
Currency risk
The Organization’s functional currency is the euro that applies across all of its operations and duty stations. The Organization conducts its activities in many different currencies, holding different currencies for operational purposes and is therefore subject to foreign exchange risk in the implementation of its budgets as well as in the translation of the foreign currency balances that it holds. The overall foreign exchange risk is mitigated by limiting the amount of different currencies held, matching its receipts of currencies with future likely payments in those currencies and maintaining investment assets in the same currency as the liability.

At 31 December 2019, the Organization held bank deposits in euros (EUR), United States dollars (USD), Singapore dollars (SGD), Kenyan shillings (KES), Thai baht (THB), Argentina pesos (ARS), West African CFA francs (XOF), Central African CFA francs (XAF) and Ethiopian Birr (ETB). A foreign exchange rate risk sensitivity analysis was performed at the Statement of Financial Position date and the impact is not considered material. As at 31 December 2019, the Organization had trade payables and receivables in the following currencies: EUR, USD, SGD, KES, THB, ARS, XOF, ETB, AED, and CAD as well as 31 other currencies in amounts that are not deemed significant in the context of the Statement of Financial Position. The principal amounts held are shown below.

<table>
<thead>
<tr>
<th>Stated in 000s Euros</th>
<th>31 December 2019</th>
<th>31 December 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Receivables</td>
<td>Payables</td>
</tr>
<tr>
<td>AED</td>
<td>58</td>
<td>0</td>
</tr>
<tr>
<td>CAD</td>
<td>893</td>
<td>0</td>
</tr>
<tr>
<td>SGD</td>
<td>69</td>
<td>(1,930)</td>
</tr>
<tr>
<td>USD</td>
<td>1,480</td>
<td>(616)</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>2,500</strong></td>
<td><strong>(2,546)</strong></td>
</tr>
</tbody>
</table>

Credit risk
Credit risk is the risk of financial loss if counterparties to financial instruments fail to meet their contractual obligations. It arises principally from the Organization’s investments, receivables, notably its statutory contributions, and cash and cash equivalents. The number and range of accounts receivables, including statutory contributions receivable, is diverse consisting mainly of government entities, non-profit organizations and some private companies. Credit ratings, from external rating agencies are not readily available for all receivables.

The carrying amount of financial assets represents the maximum credit exposure. Credit risk on accounts receivable is mitigated by reducing overall accounts receivables, given that the delivery of projects funded by external parties by the Organization is subject to initial payment.

The Organization provides for amounts that it deems not collectable and the carrying amounts are already reflected in the net amount of statutory contributions receivable and accounts receivable.

<table>
<thead>
<tr>
<th>000s Euros</th>
<th>31 December 2019</th>
<th>31 December 2018 Restated (Note 33)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Statutory contributions receivable*</td>
<td>1,144</td>
<td>1,596</td>
</tr>
<tr>
<td>Cash and cash equivalents excluding cash on hand*</td>
<td>56,048</td>
<td>98,722</td>
</tr>
<tr>
<td>Investments*</td>
<td>66,384</td>
<td>22,884</td>
</tr>
<tr>
<td>Accounts receivable incl. interest receivable</td>
<td>15,753</td>
<td>6,055</td>
</tr>
<tr>
<td><strong>Maximum exposure to credit risk</strong></td>
<td><strong>139,329</strong></td>
<td><strong>129,257</strong></td>
</tr>
</tbody>
</table>

* further details shown below

Credit risk on statutory contributions receivable: The table below provides the credit rating attached to the statutory contributions receivable. Statutory contributions receivable are stated net of provision...
for doubtful debt. The credit rating corresponds to the sovereign credit rating, made by a credit rating agency that evaluates the creditworthiness of the issuer of the country, which may not necessarily correspond to the exact counterparty’s ability to pay.

### Statutory contributions receivable at 31 December 2019 (EUR 000s)

<table>
<thead>
<tr>
<th>Rating</th>
<th>1 year or less</th>
<th>1 - 5 years</th>
<th>&gt; 5 years</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>39</td>
<td>0</td>
<td>0</td>
<td>39</td>
</tr>
<tr>
<td>BBB+</td>
<td>38</td>
<td>0</td>
<td>0</td>
<td>38</td>
</tr>
<tr>
<td>BBB</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>BBB-</td>
<td>1</td>
<td>0</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>BB+</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>B+</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>B</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>B-</td>
<td>405</td>
<td>0</td>
<td>0</td>
<td>405</td>
</tr>
<tr>
<td>CCC</td>
<td>119</td>
<td>0</td>
<td>0</td>
<td>119</td>
</tr>
<tr>
<td>C</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Not rated</td>
<td>129</td>
<td>0</td>
<td>0</td>
<td>129</td>
</tr>
</tbody>
</table>

Total current | 731 | 0 | 0 | 731

B | 0 | 26 | 13 | 39

B- | 0 | 50 | 0 | 50

CCC | 0 | 130 | 94 | 224

Not rated | 0 | 77 | 23 | 100

Total non-current | 0 | 283 | 130 | 413

Total | 731 | 283 | 130 | 1,144

Credit risk on cash and cash equivalents and investments: The Organization determines credit quality of the investments and banks using information obtained from external rating agencies for each counterparty. Cash is included as not rated, although there is no assumed credit risk.

<table>
<thead>
<tr>
<th>000s Euros</th>
<th>31 December 2019</th>
<th>31 December 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Carrying value</td>
<td>Restated (Note 33)</td>
</tr>
<tr>
<td>Cash and cash equivalents excluding cash on hand</td>
<td>56,048</td>
<td>98,722</td>
</tr>
<tr>
<td>AA</td>
<td>70</td>
<td>34</td>
</tr>
<tr>
<td>AA-</td>
<td>21,115</td>
<td>33,317</td>
</tr>
<tr>
<td>A+</td>
<td>2,179</td>
<td>32,543</td>
</tr>
<tr>
<td>A</td>
<td>32,528</td>
<td>32,704</td>
</tr>
<tr>
<td>Not rated15</td>
<td>156</td>
<td>123</td>
</tr>
</tbody>
</table>

Investments at amortised cost | 66,384 | 22,884 |
| AA-        | 6,031            | 4,031            |
| A+         | 55,500           | 14,000           |
| A          | 4,853            | 4,853            |
| TOTAL      | 122,432          | 121,606          |

15 Not-rated concerns cash held with banks in Argentina, Cameroon, El Salvador, Ethiopia, Côte d’Ivoire, Kenya, Thailand and Zimbabwe, where ratings are not readily available. For operational reasons, a local bank partner is used in these duty stations. To limit exposure, amounts held are minimised to immediate operational purposes.
**Liquidity risk**

Liquidity risk is the risk that the Organization is not able to meet its financial obligations as they fall due. The Organization manages its liquidity risk by ensuring that sufficient funds are available to meet its current liabilities without incurring unacceptable losses or risking its reputation. It continually monitors its receivables position, its available funds and its expenditure commitments.

Liquidity risk is mitigated by holding cash and cash equivalents for operational expenditures. The Financial Regulations also specify that member countries pay their contribution dues to the Organization each year before the end of April. Resource allocations for activities are made against available or committed and due funds only, generally before the start of the activity. The tables below presents current financial liabilities by maturity date:

<table>
<thead>
<tr>
<th></th>
<th>As at 31 December 2019 (EUR 000s)</th>
<th>3 – 12 months</th>
<th>1 - 5 years</th>
<th>&gt; 5 years</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable and accrued charges</td>
<td>12,314</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>12,314</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>As at 31 December 2018 (EUR 000s)</th>
<th>3 – 12 months</th>
<th>1 - 5 years</th>
<th>&gt; 5 years</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable and accrued charges</td>
<td>8,285</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>8,285</td>
</tr>
</tbody>
</table>

**Note 19: Capital financing reserve**

The Capital financing reserve forms part of the Organization's equity and is an exact balance of the fixed assets owned by the Organization. Purchases of fixed assets add to the reserve, while disposals and sales of fixed assets, and depreciation, reduce it.

**Note 20: Accumulated reserve funds**

Accumulated Reserve Funds constitute the reserves of the Organization. The Organization’s funds are created by GA resolution, which determine the use and limits of each of the funds. They are added to by surpluses and reduced by deficits of the Organization each year, according to the use of the budgets that are linked to them.

**Note 21: General Reserve Fund (GRF)**

The GRF is a statutory fund, required under the Financial Regulations and created by GA Resolution AG/52/RES/7, and is the primary operating reserve of the Organization. Transfers to and from the GRF are by GA resolutions. General Budget surpluses add to the level of the fund and deficits reduce it. The Financial Regulations stipulate a statutory level on the GRF.

In 2019 the operating result from the Regular Budget was a deficit of EUR 4.727 million (2018: surplus of EUR 3.815 million) of which a deficit of EUR 4.300 million (2018: surplus of EUR 3.427 million) is attributable to the GRF and a deficit of EUR 0.427 million (2018: surplus of EUR 0.388 million) is attributable to the RB Reserve Fund.

**Statutory amount of the GRF**

There are two stipulations in the Financial Regulations for the level of the GRF. The reserve, cumulated with the Permanent Fund for Crisis Relief, is sufficient to cover at least: 1) one sixth of the operating expenditure on the Organization’s Regular Budget for the previous financial period, excluding expenditure to cover for depreciation and expenditure valued on an in-kind basis; 2) 117% of the net outstanding statutory contributions receivable from member countries subject to Article 52 of the General Regulations.

2. Dues under Article 52: The net amount outstanding from member country statutory contributions subject to Article 52 was EUR 0 (2018: EUR 0). The reserve requirement for dues under Article 52 is EUR 0 (2018: EUR 0).


**Note 22: Permanent Fund for Crisis Relief (PFCR)**

The PFCR is a statutory fund. It was created in 2005 (GA resolution AG-2005/RES-08) and exists to enable the Organization to respond immediately to crises or emergencies. It is funded directly from voluntary member country contributions, in response to a specific call by the Organization, or by amounts transferred to it from other reserve funds, following GA approval. The mandated level of the fund is EUR 0.855 million.

In 2019 and 2018, there were no expenditures against the PFCR, maintaining its mandated level.

**Note 23: Capital Investment Fund (CIF)**

The CIF is a statutory fund of the Organization (GA Resolution AG/52/RES/7). It is used to finance acquisitions of the Organization’s fixed assets, including for the RBs and LOs. The CIF is reduced when purchases of fixed assets are made and added to by the amount of annual depreciation on the fixed assets of the Organization’s Regular Budget. It can also be replenished via direct sequestration of statutory contributions or through transfers from other reserves, following a GA resolution. Although there is no mandatory level of this fund, there needs to be adequate funds available for the capital expenditure budget of the Organization for the following year.

The CIF decreased by EUR 0.401 million (2018: increase of EUR 1.087 million) from EUR 10.515 million on 31 December 2018 to EUR 10.115 million on 31 December 2019.

**Note 24: RB Reserve Fund**

The RB Reserve Fund is a statutory fund created by GA Resolution AG/63/RES/5. It is funded by statutory contributions from countries that are attached to each RB. It is reduced by the cash operating expenditure of each RB (excluding pay costs that are funded by the General Budget). Each RB is treated separately within the fund, although the overall level of the fund is the sum for all of the RBs. There is no stipulated mandatory level for this fund.

In 2019 the operating deficit for RBs was EUR 0.427 million (2018: EUR 0.388 million surplus), decreasing the RB Reserve Fund to EUR 1.176 million (2018: increase to EUR 1.603 million).
The final revised combined budget is the approved budget for the Organization that contains re-allocations from the GA-approved combined budget, approved by the EC at its March 2019 session for the Regular Budget. Trust Fund and Special Accounts Budgets were increased throughout 2019 as additional projects were approved according to the Organization’s Financial Regulations. Reporting in these Financial Statements is made against the final revised combined budget and its sub-components.

<table>
<thead>
<tr>
<th>000s Euros</th>
<th>GA-Approved Original Combined Budget 2019</th>
<th>Revisions</th>
<th>Final Revised Combined Budget 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Total</td>
<td>Regular Budget</td>
<td>Trust Fund and Special Accounts</td>
</tr>
<tr>
<td>Operating revenue</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Statutory contributions</td>
<td>57,286</td>
<td>57,286</td>
<td>0</td>
</tr>
<tr>
<td>Regional Bureau financing</td>
<td>1,335</td>
<td>1,335</td>
<td>0</td>
</tr>
<tr>
<td>In-kind contributions</td>
<td>38,500</td>
<td>38,000</td>
<td>500</td>
</tr>
<tr>
<td>Voluntary contributions</td>
<td>3,550</td>
<td>3,550</td>
<td>0</td>
</tr>
<tr>
<td>Reimbursements and recoveries</td>
<td>43,709</td>
<td>3,209</td>
<td>45,000</td>
</tr>
<tr>
<td>Financial income</td>
<td>499</td>
<td>499</td>
<td>0</td>
</tr>
<tr>
<td>Other income</td>
<td>534</td>
<td>534</td>
<td>0</td>
</tr>
<tr>
<td>Exchange rate gains/(losses) net</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total operating revenue</td>
<td>145,413</td>
<td>104,413</td>
<td>45,500</td>
</tr>
<tr>
<td>Operating expenses</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pay costs</td>
<td>64,065</td>
<td>45,365</td>
<td>18,700</td>
</tr>
<tr>
<td>In-kind pay costs</td>
<td>26,500</td>
<td>26,000</td>
<td>500</td>
</tr>
<tr>
<td>Other staff costs</td>
<td>4,161</td>
<td>1,961</td>
<td>2,200</td>
</tr>
<tr>
<td>Premises running costs</td>
<td>3,544</td>
<td>3,544</td>
<td>200</td>
</tr>
<tr>
<td>In-kind premises running costs</td>
<td>12,000</td>
<td>12,000</td>
<td>0</td>
</tr>
<tr>
<td>Maintenance</td>
<td>4,470</td>
<td>4,170</td>
<td>300</td>
</tr>
<tr>
<td>Missions and meetings</td>
<td>16,736</td>
<td>5,236</td>
<td>11,500</td>
</tr>
<tr>
<td>Office expenses</td>
<td>3,963</td>
<td>1,463</td>
<td>2,500</td>
</tr>
<tr>
<td>Telecommunication costs</td>
<td>1,207</td>
<td>1,107</td>
<td>100</td>
</tr>
<tr>
<td>Third party and other costs</td>
<td>7,390</td>
<td>2,190</td>
<td>9,500</td>
</tr>
<tr>
<td>Depreciation and amortization</td>
<td>5,161</td>
<td>5,161</td>
<td>0</td>
</tr>
<tr>
<td>Total operating expenses</td>
<td>(149,197)</td>
<td>(108,197)</td>
<td>(45,500)</td>
</tr>
<tr>
<td>(Deficit) for the year</td>
<td>(3,784)</td>
<td>(3,784)</td>
<td>0</td>
</tr>
</tbody>
</table>
Note 26: Financial Performance on Regular and Specific Budgets

The Organization conducts its activities through its various budgets which it considers as its operating segments. Whilst the Regular Budget has significant assets and liabilities and is linked to a number of funds, the Specific Budgets are accounted for as liabilities. For this reason and the fact that the Regular Budget covers risks and liabilities of the Specific budgets, no separate Statement of Financial Position or Statement of cash flows is provided for the Specific Budgets.

<table>
<thead>
<tr>
<th></th>
<th>000s Euros</th>
<th>TOTAL</th>
<th>Regular Budget</th>
<th>Specific budgets and adjustment</th>
<th>Trust Fund and Special Accounts</th>
<th>Combination adjustment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating revenue</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Statutory contributions</td>
<td>57,320</td>
<td>57,320</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Regional Bureau financing</td>
<td>1,335</td>
<td>1,335</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>In-kind contributions</td>
<td>34,547</td>
<td>33,890</td>
<td>657</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Voluntary contributions</td>
<td>3,493</td>
<td>3,493</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reimbursements and recoveries</td>
<td>44,084</td>
<td>5,771</td>
<td>44,621</td>
<td>(6,308)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Financial income</td>
<td>410</td>
<td>410</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other income</td>
<td>823</td>
<td>823</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Exchange rate gains/(losses) net</td>
<td>(84)</td>
<td>12</td>
<td>(96)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total operating revenue</strong></td>
<td><strong>141,928</strong></td>
<td><strong>103,054</strong></td>
<td><strong>45,182</strong></td>
<td><strong>(6,308)</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| Operating expenses   |            |             |                |                                 |                                 |                        |
| Pay costs            | 66,755     | 47,025      | 21,309         | (1,579)                         |                                 |                        |
| In-kind pay costs    | 22,936     | 22,279      | 657            | 0                               |                                 |                        |
| Other staff costs    | 2,504      | 1,811       | 808            | (115)                           |                                 |                        |
| Premises running costs | 3,452     | 3,452       | 215            | (215)                           |                                 |                        |
| In-kind premises running costs | 11,611     | 11,611      | 0              | 0                               |                                 |                        |
| Maintenance          | 3,657      | 3,386       | 281            | (10)                            |                                 |                        |
| Missions and meetings | 20,714     | 6,358       | 14,391         | (35)                            |                                 |                        |
| Office expenses      | 2,102      | 1,532       | 578            | (8)                             |                                 |                        |
| Telecommunication costs | 1,172     | 1,147       | 127            | (102)                           |                                 |                        |
| Third Party and other costs | 6,818     | 4,246       | 6,767          | (4,195)                         |                                 |                        |
| Depreciation and amortization | 4,934     | 4,934       | 49             | (49)                            |                                 |                        |
| **Total operating expenses** | **146,655** | **107,781** | **45,182**     | **(6,308)**                    |                                 |                        |

(Deficit) for the year | (4,727) | (4,727) | 0 | 0 |
Note 27: Financial performance – operating revenue detail

<table>
<thead>
<tr>
<th>000s Euros</th>
<th>Revised Combined Budget 2019*</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Statutory contributions</td>
<td>57,286</td>
<td>57,320</td>
<td>55,998</td>
</tr>
<tr>
<td>Regional Bureau financing</td>
<td>1,335</td>
<td>1,335</td>
<td>1,305</td>
</tr>
<tr>
<td>In-kind pay costs</td>
<td></td>
<td>22,936</td>
<td>20,293</td>
</tr>
<tr>
<td>In-kind premises running costs</td>
<td></td>
<td>11,611</td>
<td>10,744</td>
</tr>
<tr>
<td>In-kind contributions</td>
<td>30,930</td>
<td>34,547</td>
<td>31,037</td>
</tr>
<tr>
<td>Member Country contributions</td>
<td></td>
<td>493</td>
<td>553</td>
</tr>
<tr>
<td>INTERPOL Foundation</td>
<td></td>
<td>3,000</td>
<td>3,000</td>
</tr>
<tr>
<td>Voluntary contributions</td>
<td>3,566</td>
<td>3,493</td>
<td>3,553</td>
</tr>
<tr>
<td>Trust Fund and Special Account income</td>
<td></td>
<td>38,313</td>
<td>41,204</td>
</tr>
<tr>
<td>Other reimbursements</td>
<td></td>
<td>5,894</td>
<td>(21)</td>
</tr>
<tr>
<td>Reimbursements and recoveries</td>
<td>45,000</td>
<td>44,207</td>
<td>41,183</td>
</tr>
<tr>
<td>Financial income</td>
<td>300</td>
<td>410</td>
<td>369</td>
</tr>
<tr>
<td>I-Checkit revenue</td>
<td></td>
<td>407</td>
<td>267</td>
</tr>
<tr>
<td>Other revenue</td>
<td></td>
<td>293</td>
<td>413</td>
</tr>
<tr>
<td>Other income</td>
<td>494</td>
<td>700</td>
<td>680</td>
</tr>
<tr>
<td>Exchange rate gains/(losses) net</td>
<td>0</td>
<td>(84)</td>
<td>75</td>
</tr>
<tr>
<td>Total operating revenue</td>
<td>138,911</td>
<td>141,928</td>
<td>134,200</td>
</tr>
</tbody>
</table>

* The Revised Combined Budget is approved at a summary level

Material variances versus the budget or the prior year are:

- **Statutory contributions** – increased in 2019 by 2.4% versus 2018. The increase is aligned with the budgeted amount and reflects the statutory contributions agreed to by member countries and an increase in the number of members;

- **In-kind contributions** – increased in 2019 by 11.3% versus 2018 and 11.7% higher than the budgeted amount as a result of a higher number of seconded officials;

- **Reimbursements and recoveries** – increased in 2019 by 7.3% versus 2018 primarily as a result of additional project work completed for projects funded by Trust Fund and Special Accounts.
Note 28: Financial performance – operating expenses detail

<table>
<thead>
<tr>
<th>000s Euros</th>
<th>Revised Combined Budget 2019*</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>40,732</td>
<td>36,733</td>
<td></td>
</tr>
<tr>
<td>Employer’s social charge costs</td>
<td>15,245</td>
<td>13,473</td>
<td></td>
</tr>
<tr>
<td>Allowances</td>
<td>10,778</td>
<td>9,472</td>
<td></td>
</tr>
<tr>
<td>Pay costs</td>
<td>62,047</td>
<td>66,755</td>
<td>59,678</td>
</tr>
<tr>
<td>In-kind pay costs</td>
<td>19,974</td>
<td>22,936</td>
<td>20,293</td>
</tr>
<tr>
<td>Training</td>
<td>589</td>
<td>557</td>
<td></td>
</tr>
<tr>
<td>Employee welfare and recruitment costs</td>
<td>1,915</td>
<td>1,905</td>
<td></td>
</tr>
<tr>
<td>Other staff costs</td>
<td>2,650</td>
<td>2,504</td>
<td>2,462</td>
</tr>
<tr>
<td>Building rental</td>
<td>1,797</td>
<td>1,769</td>
<td></td>
</tr>
<tr>
<td>Utilities and other</td>
<td>1,655</td>
<td>1,425</td>
<td></td>
</tr>
<tr>
<td>Premises running costs</td>
<td>3,306</td>
<td>3,452</td>
<td>3,194</td>
</tr>
<tr>
<td>In-kind premises running costs</td>
<td>10,956</td>
<td>11,611</td>
<td>10,744</td>
</tr>
<tr>
<td>IT equipment</td>
<td>2,734</td>
<td>2,369</td>
<td></td>
</tr>
<tr>
<td>Building maintenance</td>
<td>923</td>
<td>797</td>
<td></td>
</tr>
<tr>
<td>Maintenance</td>
<td>5,187</td>
<td>3,657</td>
<td>3,166</td>
</tr>
<tr>
<td>Travel</td>
<td>15,679</td>
<td>15,657</td>
<td></td>
</tr>
<tr>
<td>Conferences and events</td>
<td>5,035</td>
<td>4,160</td>
<td></td>
</tr>
<tr>
<td>Missions and meetings</td>
<td>17,603</td>
<td>20,714</td>
<td>19,817</td>
</tr>
<tr>
<td>Consumables and supplies</td>
<td>704</td>
<td>694</td>
<td></td>
</tr>
<tr>
<td>Equipment hire and other</td>
<td>1,398</td>
<td>1,282</td>
<td></td>
</tr>
<tr>
<td>Office expenses</td>
<td>3,309</td>
<td>2,102</td>
<td>1,976</td>
</tr>
<tr>
<td>Network costs</td>
<td>707</td>
<td>495</td>
<td></td>
</tr>
<tr>
<td>Communication costs</td>
<td>465</td>
<td>448</td>
<td></td>
</tr>
<tr>
<td>Telecommunication costs</td>
<td>1,197</td>
<td>1,172</td>
<td>943</td>
</tr>
<tr>
<td>Consultancy expenses</td>
<td>2,800</td>
<td>2,108</td>
<td></td>
</tr>
<tr>
<td>Provisions for member country contributions</td>
<td>1,133</td>
<td>(820)</td>
<td>1,891</td>
</tr>
<tr>
<td>Equipment donated</td>
<td>2,458</td>
<td>323</td>
<td></td>
</tr>
<tr>
<td>Other administration expenses</td>
<td>427</td>
<td>332</td>
<td></td>
</tr>
<tr>
<td>Third party and other costs</td>
<td>11,484</td>
<td>6,818</td>
<td>3,502</td>
</tr>
<tr>
<td>Depreciation and amortization</td>
<td>4,982</td>
<td>4,934</td>
<td>4,610</td>
</tr>
<tr>
<td>Total operating expenses</td>
<td>142,695</td>
<td>146,655</td>
<td>130,385</td>
</tr>
</tbody>
</table>

* The Revised Combined Budget is approved at a summary level

Material variances versus the budget or 2018 are:

- **Pay costs** – increased in 2019 compared to 2018 by 11.9% and are higher than budget by 7.6% primarily as a result of the higher number of staff employed, notably on Trust Fund and Special Account projects;

- **In-Kind pay costs** – increased versus 2018 by 13.0% and are higher than budgeted by 14.8% as a result of a higher number of seconded officials to the Organization than expected;

- **Third party and other costs** – increased in 2019 versus 2018 by almost double as a result of an increase in the member country doubtful debt provision and higher equipment donations. However, the 2019 costs are lower than budget by 40.6% as a result of budgeting some Trust Funds and Special Account costs as consulting when the work was done in house and included in pay costs.
Note 29: Property Lease Commitments

Amounts payable after the balance sheet date for non-cancellable operating leases for leased office premises at Cité Internationale in Lyon, for an apartment in Lyon, for leased offices in Brussels and Abidjan are as follows:

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not more than 1 year</td>
<td>2,086</td>
<td>1,486</td>
</tr>
<tr>
<td>Later than one year</td>
<td>7,717</td>
<td>4,162</td>
</tr>
<tr>
<td></td>
<td>7,419</td>
<td>0</td>
</tr>
<tr>
<td>Total property lease commitments</td>
<td>17,222</td>
<td>5,648</td>
</tr>
</tbody>
</table>

The Cité Internationale in Lyon and the apartment in Lyon leases include escalation clauses. The leases are indexed according to the “indice des loyers des activités tertiaries”, published quarterly by the “Institut national de la statistique et des études économiques”. These property lease commitments are the future minimum lease payments under non-cancellable operating leases and exclude the use of rent-free properties (“in-kind premises running costs”).

Note 30: Contingent Assets, Contingent Liabilities, Commitments and Contractual Rights

Contingent assets and contingent liabilities including legal disputes

The Organization considers that it has no contingent assets, no contingent liabilities and no provisions as at 31 December 2019 including those arising from legal actions and claims.

Commitments

Future minimum lease rental payments for non-cancellable leases for property are shown in note 29 above. Excluding property commitments, outstanding commitments for signed contracts with suppliers for the acquisition of services and capital commitments but not yet delivered are as follows:

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not more than 1 year</td>
<td>3,333</td>
<td>3,644</td>
</tr>
<tr>
<td>Later than one year</td>
<td>881</td>
<td>898</td>
</tr>
<tr>
<td></td>
<td>4,214</td>
<td>4,542</td>
</tr>
</tbody>
</table>

There are no commitments later than five years.

Contractual rights

Based on signed agreements at the reporting date, the Organization has contractual rights as follows:

<table>
<thead>
<tr>
<th>Contractual rights at 31 December 2019</th>
<th>000s Euros</th>
</tr>
</thead>
<tbody>
<tr>
<td>Statutory contributions and RB financing for 2020</td>
<td>60,182</td>
</tr>
<tr>
<td>Revenue for the implementation of Trust Fund and Special Accounts</td>
<td>75,136</td>
</tr>
<tr>
<td>Voluntary contribution from the INTERPOL Foundation</td>
<td>3,000</td>
</tr>
<tr>
<td>Other revenue</td>
<td>276</td>
</tr>
<tr>
<td><strong>Total contractual rights</strong></td>
<td><strong>138,594</strong></td>
</tr>
</tbody>
</table>

Of the above, EUR 109.363 million is to be received in 2020 and EUR 29.231 million is to be received after 2020.

Revenue from statutory contributions has been approved at the General Assembly. Revenue for the implementation of Trust Fund and Special Accounts is for signed agreements with third parties for the implementation of project activity, including with the INTERPOL Foundation. In 2016, the Organization entered into a five-year agreement with the INTERPOL Foundation for a EUR 50 million donation. The
total amount is to be received annually in equal amounts over five years. EUR 35 million (EUR 7 million) per year is to be received into sub-accounts of the Trust Fund to support the execution of special projects carried out by the Organization, and EUR 15 million (EUR 3 million per year) is designated as an unrestricted voluntary contribution with no specific purpose to the Organization’s Regular Budget.

**Note 31: Key management personnel**

The Secretary General directs the Secretariat in the implementation of its activities. The Secretary General is assisted by a Senior Management Board that reports directly to him. Together, the Secretary General and the Senior Management Board comprise the key management personnel of the Organization. The remuneration of the Secretary General is determined by the Executive Committee. The Senior Management Board is subject to the same regulations as other members of staff and they are eligible to the same benefits under the Staff Manual. There is no difference in the contracts of the Senior Management Board from other staff members; their remuneration is determined according to the Organization’s salary scales for work provided under a standard contractual work arrangement. There are no specific performance-related criteria that impacts their overall remuneration. The Senior Management Board includes officials that are seconded from their national administrations.

Key management personnel aggregate remuneration, including gross salary and benefits and one-off separation costs where applicable, paid or accrued directly by the Organization, was as follows:

<table>
<thead>
<tr>
<th>Key management personnel</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Aggregate remuneration</td>
<td></td>
<td></td>
</tr>
<tr>
<td>000s Euros</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>1,171</td>
<td>1,563</td>
</tr>
</tbody>
</table>

There were several changes in the composition of the Senior Management Board during the year, notably in the officials that are seconded to the Organization. The aggregate remuneration in 2018 includes one-off separation costs that occurred in 2018 but not 2019.

**Related parties:** Included in the aggregate remuneration, though not in the number of individuals, is EUR 0.141 million (2018: EUR 0.224 million) for 1 staff (2018: 2) that are related parties to the key management personnel, working for the Organization under standard contracts. These amounts are included in the above aggregate remuneration only as these officials do not form part of the Senior Management Board nor do they have any direct influence on their decisions.

The Secretary General is provided with a serviced apartment in Lyon, France paid for by the Organization (2019: EUR 0.157 million, 2018: EUR 0.146 million), included in the above.

Key management personnel include three officers that are seconded from their national administrations (2018: 4) and whose expenses may partly be paid by the national administration. These seconded officials or their national administrations, received EUR 0.018 million from the Organization during the year (2018: EUR 0.027 million EUR) and is included in the table. The total value of the in-kind benefit for these seconded officials that the Organization received, accounted in the financial statements, from its seconded key management personnel, not included in the above table, is estimated as EUR 0.509 million (2018: EUR 0.549 million).

There were no loans to key management personnel or their close family members which were not available to other categories of staff. There were no material accounting transactions declared by Senior Management between the Organization and related parties during years 2019 and 2018.

**Note 32: Related-party transactions**

The Organization is under the direct control of the member countries. It has no ownership interest in other associations or joint ventures. The Organization’s supreme governing body is the General
Assembly (GA), composed of representatives from all of the member countries. The GA elects an Executive Committee (EC) composed of thirteen delegates including the President of the Organization.

Neither the delegates to the GA nor the EC members, receive any remuneration from the Organization for their roles nor is the contribution of their time valued as an in-kind contribution. Members of the EC are entitled to reimbursement of travel expenses incurred in the execution of their duties, and are paid per-diems for accommodation, in accordance with the Organization’s travel policy.

The INTERPOL Foundation was created and registered under Swiss law in October 2013 with the aim of supporting global law enforcement activities. The INTERPOL Foundation has its own board of management, is autonomous and independent of the Organization and is therefore not considered a related party. Transactions with the Foundation are made according to a specific agreement and managed as for Trust Funds and Special Accounts.

**Note 33: Restatement of comparative figures**

Restatements have been made between cash and cash equivalents and investments in the prior year financial statements.

The investments made for employee future liabilities, notably the Organization defined contribution pension, held in term deposits with a maturity greater than three months previously classified as cash equivalents have been restated as investments in 2018. Even if the actual deposit term remains relatively short, they are made with the intention to hold them to maturity and for the settlement of longer-term future employee liabilities and have therefore been considered as investments in 2019. Management judges that the new presentation is preferable as it provides a more transparent presentation of long-term investments against the longer-term liability, is consistent with industry practice and ensures comparability between financial reporting periods.

As a result, certain line items have been amended in the Statement of Financial Position and Statement of cash Flows, and the related notes to the financial statements. Comparative figures have been restated to conform to the current year’s presentation. The items which were restated as follows:

**Cash and cash equivalents**

The Organization restated some cash equivalents in the previous periods as investments:

<table>
<thead>
<tr>
<th>000s Euros</th>
<th>31 December</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2018 reported</td>
<td>Adjustment</td>
<td>2018 Restated</td>
<td>2017 reported</td>
<td>Adjustment</td>
</tr>
<tr>
<td>Cash</td>
<td>34,132</td>
<td>0</td>
<td>34,132</td>
<td>23,310</td>
<td>0</td>
</tr>
<tr>
<td>Cash Equivalents</td>
<td>78,629</td>
<td>(14,000)</td>
<td>64,629</td>
<td>87,821</td>
<td>(4,879)</td>
</tr>
<tr>
<td>Total</td>
<td>112,761</td>
<td>(14,000)</td>
<td>98,761</td>
<td>111,131</td>
<td>(4,879)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>000s Euros</th>
<th>31 December</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2018 reported</td>
<td>Adjustment</td>
<td>2018 Restated</td>
<td>2017 reported</td>
<td>Adjustment</td>
</tr>
<tr>
<td>Euros</td>
<td>106,719</td>
<td>(14,000)</td>
<td>92,719</td>
<td>107,027</td>
<td>(3,211)</td>
</tr>
<tr>
<td>USD</td>
<td>4,173</td>
<td>0</td>
<td>4,173</td>
<td>3,493</td>
<td>(1,668)</td>
</tr>
<tr>
<td>Other Currencies</td>
<td>1,869</td>
<td>0</td>
<td>1,869</td>
<td>611</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>112,761</td>
<td>(14,000)</td>
<td>98,761</td>
<td>111,131</td>
<td>(4,879)</td>
</tr>
</tbody>
</table>
Investments

The Organization restated some cash equivalents in the previous periods as investments:

<table>
<thead>
<tr>
<th>Name and Location of Investment</th>
<th>Scheme</th>
<th>Currency</th>
<th>2018 reported</th>
<th>Adjustment</th>
<th>2018 Restated</th>
<th>2017 reported</th>
<th>Adjustment</th>
<th>2017 Restated</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Royal Bank of Canada (France)</td>
<td>EMTN</td>
<td>EUR</td>
<td>4,000</td>
<td>0</td>
<td>4,000</td>
<td>4,000</td>
<td>0</td>
<td>4,000</td>
</tr>
<tr>
<td>BECM (France)</td>
<td>DAT</td>
<td>EUR</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>3,211</td>
<td>3,211</td>
</tr>
<tr>
<td>BECM (France)</td>
<td>DAT</td>
<td>USD</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>1,668</td>
<td>1,668</td>
</tr>
<tr>
<td>Total current</td>
<td></td>
<td></td>
<td>4,000</td>
<td>0</td>
<td>4,000</td>
<td>4,000</td>
<td>4,879</td>
<td>8,879</td>
</tr>
<tr>
<td>Non-current</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>HSBC (France)</td>
<td>DAT</td>
<td>EUR</td>
<td>31</td>
<td>0</td>
<td>31</td>
<td>31</td>
<td>0</td>
<td>31</td>
</tr>
<tr>
<td>HSBC (France)</td>
<td>Savings</td>
<td>EUR</td>
<td>4,853</td>
<td>0</td>
<td>4,853</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>BP Aura (France)</td>
<td>DAT</td>
<td>EUR</td>
<td>0</td>
<td>10,000</td>
<td>10,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>BECM (France)</td>
<td>DAT</td>
<td>EUR</td>
<td>0</td>
<td>4,000</td>
<td>4,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total non-current</td>
<td></td>
<td></td>
<td>4,884</td>
<td>14,000</td>
<td>18,884</td>
<td>31</td>
<td>0</td>
<td>31</td>
</tr>
<tr>
<td>Total investments</td>
<td></td>
<td></td>
<td>8,884</td>
<td>14,000</td>
<td>22,884</td>
<td>4,031</td>
<td>4,879</td>
<td>8,910</td>
</tr>
</tbody>
</table>

Statement of cash flows

The Organization restated the following items in the Statement of Cash Flows (lines impacted only):

<table>
<thead>
<tr>
<th>000s Euros</th>
<th>2018 reported</th>
<th>Adjustment</th>
<th>2018 restated</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash flows from investing activities</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maturity of investments</td>
<td>0</td>
<td>4,879</td>
<td>4,879</td>
</tr>
<tr>
<td>Purchase of investments</td>
<td>(4,853)</td>
<td>(14,000)</td>
<td>(18,853)</td>
</tr>
<tr>
<td>Net cash flows from investing activities</td>
<td>(8,391)</td>
<td>(9,121)</td>
<td>(17,512)</td>
</tr>
<tr>
<td>Net change in cash and cash equivalents</td>
<td>1,630</td>
<td>(9,121)</td>
<td>(7,491)</td>
</tr>
<tr>
<td>Cash and cash equivalents at the beginning of the period</td>
<td>111,131</td>
<td>(4,879)</td>
<td>106,252</td>
</tr>
<tr>
<td>Cash and cash equivalents at the end of the period</td>
<td>112,761</td>
<td>(14,000)</td>
<td>98,761</td>
</tr>
</tbody>
</table>

Note 34: Events after the reporting date

The Organization operates internationally, conducting missions, operations and training across its membership. As a result of the coronavirus pandemic, significant restrictions have been imposed in international movements, resulting in the cancellation or postponement of a significant number of events in 2020. These restrictions were imposed after the reporting date and did not have an impact on the financial balances at the reporting date. The restrictions could impact the overall delivery of the Organization’s activities in 2020, notably to the contractual activities under its Trust Fund and Special Account projects. The Organization is currently assessing the financial impact including but not limited to the potential impairment of its accounts receivable and other assets, contractual obligations under leases and other commitments including staff contracts, voluntary contributions including the secondment of officials and other income and its cash flows. The Organization is unable to make an assessment of the overall potential financial impact at this time. As a consequence, the Organization is currently reducing its budgets in 2020 to enable financial continuity.
SUPPLEMENTARY INFORMATION (UNAUDITED)
CONTENTS OF SUPPLEMENTARY INFORMATION

The supplementary information is to provide users with further information to allow for a better understanding and interpretation of the Organization’s financial statements, financial operating environment and more detailed comparisons with approved budgets. It is not a requirement under IPSAS to supply this information, much of which is specific to the Organization. Therefore this information is not subject to the detailed audit requirements. Where relevant, the links between the supplementary information and the financial statements and notes are highlighted.

A. MEMBER COUNTRY CONTRIBUTIONS
   *This section provides more detail on the status and specific contributions by each member country, which includes statutory contributions, according to the Organisation’s Financial Regulations and additional voluntary contributions which may be in cash or “in-kind”.*

   A1. STATUS OF STATUTORY MEMBER COUNTRY PAYMENTS
   A2. ADDITIONAL MEMBER COUNTRY VOLUNTARY SUPPORT
   A3. TOTAL MEMBER COUNTRY CONTRIBUTIONS TO THE REGULAR BUDGET

B. FINANCIAL PERFORMANCE BY BUDGET TYPE
   *This section provides more detail on the implementation of the different budgets. The comparison with the Regular Budget is made against the approved re-allocated Regular Budget (B1). The Organisation also contracts with third parties, usually public or international public organisations, for the support of specific activities. Section B2 provides more detail on the external funding agreements by sponsor for Trust Funds and Special Accounts. The Combination Adjustments (B3) allows for transfers between these budgets. The Capital Budget is managed separately (B4).*

   B1. REGULAR BUDGET
   B2. TRUST FUND AND SPECIAL ACCOUNTS
   B3. COMBINATION ADJUSTMENT: TRANSFERS BETWEEN BUDGETS:
   B4. CAPITAL BUDGET

C. OTHER FINANCIAL INFORMATION
   *This section provides additional financial information.*

   C1. INVENTORIES
   C2. FINANCIAL INSTRUMENTS DETAIL
A. MEMBER COUNTRY CONTRIBUTIONS

A1. STATUS OF STATUTORY MEMBER COUNTRY CONTRIBUTIONS

The tables below show the status of statutory contributions at 31 December 2019 including the amount outstanding for the current budget year (See note 10 of the financial statements). The amounts include the contributions for the General Budget and the RBs budgets.

The total amount outstanding for statutory member country contributions is 4.619M EUR. Of this amount:

A1.1 Member country dues: subject to article 52 3,475 (000)
A1.2 Member country dues: debt rescheduling 565 (000)
A1.3 Member country dues: other 579 (000)

TOTAL 4,619 (000)

The amount of the outstanding contributions relate to the following budgets:

<table>
<thead>
<tr>
<th>Budget Type</th>
<th>Article 52</th>
<th>Debt Rescheduling</th>
<th>Other</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Budget</td>
<td>2,520</td>
<td>366</td>
<td>435</td>
<td>3,321</td>
</tr>
<tr>
<td>RB Budget</td>
<td>955</td>
<td>199</td>
<td>144</td>
<td>1,298</td>
</tr>
<tr>
<td>- RB Abidjan</td>
<td>327</td>
<td>161</td>
<td>35</td>
<td>523</td>
</tr>
<tr>
<td>- RB Buenos Aires</td>
<td>47</td>
<td>0</td>
<td>35</td>
<td>82</td>
</tr>
<tr>
<td>- RB Harare</td>
<td>27</td>
<td>0</td>
<td>27</td>
<td>54</td>
</tr>
<tr>
<td>- RB Nairobi</td>
<td>364</td>
<td>38</td>
<td>1</td>
<td>403</td>
</tr>
<tr>
<td>- RB San Salvador</td>
<td>0</td>
<td>0</td>
<td>46</td>
<td>46</td>
</tr>
<tr>
<td>- RB Yaoundé</td>
<td>190</td>
<td>0</td>
<td>0</td>
<td>190</td>
</tr>
<tr>
<td>TOTAL</td>
<td>3,475</td>
<td>565</td>
<td>579</td>
<td>4,619</td>
</tr>
</tbody>
</table>

The total amount of statutory member country contributions paid in advance of budget year 2020 (note 15 of the financial statements):

A1.4 Statutory Member Country Contributions paid in advance 547 (000)
A1.1  Member country dues: Members subject to Article 52 of the Financial Regulations

The following countries are subject to non-payment sanctions under article 52 of the Financial Regulations as at 31 December 2019 and owe the Organisation the amounts shown in the table for each budget period.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Comoros*</td>
<td>157</td>
<td>28</td>
<td>29</td>
<td>30</td>
<td>31</td>
<td>32</td>
<td>307</td>
</tr>
<tr>
<td>Djibouti*</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>30</td>
<td>31</td>
<td>32</td>
<td>93</td>
</tr>
<tr>
<td>Dominica</td>
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<td>17</td>
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<td>Sao Tomé and Principe*</td>
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<td>17</td>
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<tr>
<td>Zambia*</td>
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<td>0</td>
<td>0</td>
<td>9</td>
<td>39</td>
<td>48</td>
</tr>
<tr>
<td><strong>Total amount due</strong></td>
<td><strong>1,683</strong></td>
<td><strong>186</strong></td>
<td><strong>202</strong></td>
<td><strong>267</strong></td>
<td><strong>544</strong></td>
<td><strong>593</strong></td>
<td><strong>3,475</strong></td>
</tr>
<tr>
<td>Less allowance for doubtful debts</td>
<td>(1,683)</td>
<td>(186)</td>
<td>(202)</td>
<td>(267)</td>
<td>(544)</td>
<td>(593)</td>
<td>(3,475)</td>
</tr>
<tr>
<td><strong>Net amount Article 52</strong></td>
<td>0</td>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

* denotes that the country is also attached to an RB.

Dues for RB specific budgets included in the above: EUR 0.955 million. Of this amount, EUR 0.327 million relates to RB Abidjan, EUR 0.047 million relates to RB Buenos Aires, EUR 0.027 million relates to RB Harare, EUR 0.364 million relates to RB Nairobi and EUR 0.190 million relates to RB Yaoundé.

48% of the outstanding dues from countries under article 52 have been outstanding for more than 5 years.

A specific doubtful debt provision is made in the financial statements as required by International Public Sector Accounting Standards. The Organisation actively seeks recovery of these amounts.
A1.2  Member country dues: Members under debt-rescheduling agreements

The Organisation’s Financial Regulations allow for countries to pay contributions over a specific time period, notably where the country may have temporary problems in making payments. The following countries have signed specific agreements with the Organisation to pay their outstanding member country dues over a specified period.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
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</tr>
</thead>
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<td>29</td>
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<td>Cape Verde*</td>
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<td>Gambia*</td>
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<td>32</td>
<td>33</td>
<td>34</td>
<td>35</td>
<td>318</td>
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<td>Grenada</td>
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<td>0</td>
<td>38</td>
</tr>
<tr>
<td>Iraq</td>
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<td>0</td>
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<td>0</td>
<td>74</td>
</tr>
<tr>
<td><strong>Total rescheduled debt</strong></td>
<td><strong>257</strong></td>
<td><strong>70</strong></td>
<td><strong>73</strong></td>
<td><strong>96</strong></td>
<td><strong>34</strong></td>
<td><strong>35</strong></td>
<td><strong>565</strong></td>
</tr>
</tbody>
</table>

* denotes that the country is also attached to an RB.

Dues for RB specific budgets included in the above: EUR 0.199 million (2018: EUR 0.244 million). Of the amounts EUR 0.152 million is payable in 2020 and EUR 0.413 million is payable after 2020.
A1.3 Member country dues: Other

The following countries have outstanding balances on their member country dues at the end of each financial period. They are not subject to article 52 sanctions nor have they signed debt-rescheduling arrangements.

<table>
<thead>
<tr>
<th>Country</th>
<th>31 December 2019</th>
<th>31 December 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Afghanistan</td>
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<td>0</td>
</tr>
<tr>
<td>Belize*</td>
<td>39</td>
<td>0</td>
</tr>
<tr>
<td>Botswana*</td>
<td>39</td>
<td>0</td>
</tr>
<tr>
<td>Cambodia</td>
<td>17</td>
<td>17</td>
</tr>
<tr>
<td>Cote D’Ivoire</td>
<td>35</td>
<td>0</td>
</tr>
<tr>
<td>El Salvador*</td>
<td>41</td>
<td>43</td>
</tr>
<tr>
<td>Honduras*</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>Iceland</td>
<td>0</td>
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</tr>
<tr>
<td>India</td>
<td>1</td>
<td>39</td>
</tr>
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<td>Iran</td>
<td>148</td>
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<tr>
<td>Kenya*</td>
<td>2</td>
<td>4</td>
</tr>
<tr>
<td>Lesotho*</td>
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<td>0</td>
</tr>
<tr>
<td>Libya</td>
<td>66</td>
<td>0</td>
</tr>
<tr>
<td>Madagascar*</td>
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<td>4</td>
</tr>
<tr>
<td>Mali*</td>
<td>0</td>
<td>27</td>
</tr>
<tr>
<td>Nepal</td>
<td>0</td>
<td>17</td>
</tr>
<tr>
<td>Niger*</td>
<td>0</td>
<td>34</td>
</tr>
<tr>
<td>Panama*</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>Peru*</td>
<td>38</td>
<td>29</td>
</tr>
<tr>
<td>Saint Vincent and the Grenadines</td>
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<tr>
<td>Samoa</td>
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<td>0</td>
</tr>
<tr>
<td>Senegal*</td>
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</tr>
<tr>
<td>Sierra Leone*</td>
<td>35</td>
<td>0</td>
</tr>
<tr>
<td>Sint Maarten</td>
<td>0</td>
<td>17</td>
</tr>
<tr>
<td>South Africa*</td>
<td>0</td>
<td>6</td>
</tr>
<tr>
<td>Sudan*</td>
<td>0</td>
<td>21</td>
</tr>
<tr>
<td>Surinam*</td>
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<td>0</td>
</tr>
<tr>
<td>Tanzania*</td>
<td>0</td>
<td>31</td>
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<td>Togo*</td>
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<td>8</td>
</tr>
<tr>
<td>Turkmenistan</td>
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<tr>
<td>Uruguay*</td>
<td>0</td>
<td>48</td>
</tr>
<tr>
<td>Venezuela*</td>
<td>0</td>
<td>241</td>
</tr>
<tr>
<td>Yemen</td>
<td>0</td>
<td>17</td>
</tr>
<tr>
<td>Zambia*</td>
<td>0</td>
<td>25</td>
</tr>
<tr>
<td><strong>Total other outstanding contributions</strong></td>
<td><strong>579</strong></td>
<td><strong>730</strong></td>
</tr>
</tbody>
</table>

* denotes that the country is also attached to an RB.
### A1.4 Member country dues – Statutory contributions received in advance

The following countries have made payments in advance of the budget year 2020 when they are due:

<table>
<thead>
<tr>
<th>Country</th>
<th>000s Euros</th>
<th>31 December 2019</th>
<th>31 December 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Antigua and Barbuda</td>
<td>2</td>
<td>19</td>
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</tr>
<tr>
<td>Bhutan</td>
<td>18</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Burkina Faso</td>
<td>2</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>Burundi</td>
<td>43</td>
<td>27</td>
<td></td>
</tr>
<tr>
<td>Cape Verde</td>
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<td>Czech Republic</td>
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<td>272</td>
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<tr>
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<tr>
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<td></td>
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<tr>
<td>Tajikistan</td>
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<td>0</td>
<td></td>
</tr>
<tr>
<td>Timor-Leste</td>
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</tbody>
</table>

| Total statutory contributions received in advance | 547 | 495 |

Burundi and Cape Verde are in advance of their debt rescheduling agreements.
### A2. ADDITIONAL MEMBER COUNTRY SUPPORT

#### A2.1 Seconded officials

The following countries have officials seconded to the Organization (total as at the year-end date):

<table>
<thead>
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<th>Country</th>
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<th>2018</th>
<th>Country</th>
<th>2019</th>
<th>2018</th>
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<tr>
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<td>Kuwait</td>
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<tr>
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<td>Macedonia</td>
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<td>Moldova</td>
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<td>Montenegro</td>
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<tr>
<td>Brunei</td>
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<td>Mozambique</td>
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<td>Namibia</td>
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<tr>
<td>Burundi</td>
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<td>Zimbabwe</td>
<td>4</td>
<td>5</td>
</tr>
</tbody>
</table>

**Total seconded officials**: 276 (2018: 254)

The financial benefit of the seconded officials is assessed according to the Staff Manual and valued as an in-kind contribution. The value is shown in the total member country table below. The valuation is based on INTERPOL grades and duty stations of the positions in which they are working. The amount recognized in the financial statements in 2019 was EUR 22.936 million (2018: EUR 20.293 million).
A2.2 Rent-free use of buildings
In-kind premises running costs are for the rent-free use of buildings owned by member countries or other organizations that are made available to the Organization. An estimate has been made for valuing the rent free-use of these assets, based on the market rental rates in these locations. No valuation is made of country NCB premises that are not under the direct control of the Organization.

<table>
<thead>
<tr>
<th>Type</th>
<th>Country/Organization</th>
<th>2019 000s Euros</th>
<th>2018 000s Euros</th>
</tr>
</thead>
<tbody>
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<td>Singapore</td>
<td>9,974</td>
<td>9,179</td>
</tr>
<tr>
<td>LO</td>
<td>Thailand</td>
<td>59</td>
<td>53</td>
</tr>
<tr>
<td>LO</td>
<td>Ethiopia</td>
<td>48</td>
<td>61</td>
</tr>
<tr>
<td>LO</td>
<td>United Nations</td>
<td>300</td>
<td>284</td>
</tr>
<tr>
<td>RB</td>
<td>Côte d’Ivoire</td>
<td>98</td>
<td>93</td>
</tr>
<tr>
<td>RB</td>
<td>Argentina</td>
<td>152</td>
<td>144</td>
</tr>
<tr>
<td>RB</td>
<td>Zimbabwe</td>
<td>211</td>
<td>200</td>
</tr>
<tr>
<td>RB</td>
<td>Kenya</td>
<td>225</td>
<td>213</td>
</tr>
<tr>
<td>RB</td>
<td>El Salvador</td>
<td>287</td>
<td>273</td>
</tr>
<tr>
<td>RB</td>
<td>Cameroon</td>
<td>257</td>
<td>244</td>
</tr>
<tr>
<td></td>
<td><strong>Total rent-free use of buildings</strong></td>
<td><strong>11,611</strong></td>
<td><strong>10,744</strong></td>
</tr>
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</table>

A2.3 Voluntary donations by member country and organization
The following countries and organizations have made additional voluntary contributions to the Organization’s Regular Budget in the periods. The budget for voluntary contributions was EUR 3.566 million (see note 27 to the financial statements).

<table>
<thead>
<tr>
<th>Euros 000s</th>
<th>2019</th>
<th>2018</th>
</tr>
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<td>46</td>
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<tr>
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<td>77</td>
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<tr>
<td>Bahrain</td>
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<td>75</td>
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<td>46</td>
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<tr>
<td>Barbados</td>
<td>47</td>
<td>46</td>
</tr>
<tr>
<td>Liechtenstein</td>
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<td>18</td>
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<tr>
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<td>88</td>
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<tr>
<td>Monaco</td>
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<td>80</td>
</tr>
<tr>
<td>Pakistan</td>
<td>37</td>
<td>31</td>
</tr>
<tr>
<td>St Kitts and Nevis</td>
<td>47</td>
<td>46</td>
</tr>
<tr>
<td>INTERPOL Foundation</td>
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<td>3,000</td>
</tr>
<tr>
<td><strong>Total voluntary donations</strong></td>
<td><strong>3,493</strong></td>
<td><strong>3,553</strong></td>
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### A3. TOTAL MEMBER COUNTRY CONTRIBUTIONS TO THE REGULAR BUDGET

The following table summarises the total contribution by type and by country to the Organization’s *Regular Budget* only by type. The “Amount Owing (advance)” represents the amount outstanding to be paid (or made in advance of Budget Year 2020) as at **year-end 31 December 2019**. *This is summarised in the Country Payment Status: “2019 only”; “Advance 2020”; “article 52”; “DRA” (debt rescheduling) (“0” represents “All paid to 2019”).

<table>
<thead>
<tr>
<th>Country</th>
<th>Statutory contribution 2019</th>
<th>RB 2019</th>
<th>Amount owing (advance)</th>
<th>Country payment status*</th>
<th>Voluntary contribution 2019 to the Regular Budget (Euros)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>%</td>
<td>Euros</td>
<td>Euros</td>
<td>Cash</td>
<td>In-kind premises</td>
</tr>
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<tr>
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<tr>
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<td>0</td>
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**Total** | **100.06** | **57,320,393** | **1,335,080** | **4,072,520** | **492,726** | **11,611,299** | **22,935,769**
B. FINANCIAL PERFORMANCE BY BUDGET TYPE

Performance on the Organization’s operating budgets is shown in note 26 for the current financial year.

Further analysis is provided below by budget type: Regular Budget (B1); Trust Fund and Special Accounts (B2), the combination adjustment (B3) and the Capital Budget (B4).

B1: The Regular Budget
The Regular Budget (B1.1) is an operating budget that comprises the General Budget and the Regional Bureau (RB) Budgets. The separation into these two budgets is shown in table B1.1A. The Financial Year 2019 was characterised by the approved use of reserves, which are separated and shown in B1.1B. The financial performance of the RBs is shown separately in table B1.1C. Further details on Regular Budget revenues, including RBs, are shown in B1.2. Further details on Regular Budget expenses, including RBs, are shown in B1.3.

B2: Trust Fund and Special Accounts
The Trust Fund and Special Accounts’ Budget is an operating budget that comprises the INTERPOL Trust Fund for Police Cooperation and individual projects, in separate Special Accounts. The financial performance against budget is shown and previous year is shown in B2.1. The amount that was implemented by each sponsor and for the program, is shown in B2.2.

B3: The Combination Adjustment: Transfer between Budgets
Resources are shared between the Regular Budget and Trust Fund and Special Accounts. The Combination adjustment removes the effect of double counting these resources.

B4: Capital Budget (B4)
The Capital Budget is followed separately and expenses are withdrawn from the Capital Investment Fund.
### B1. REGULAR BUDGET

#### B1.1 Detailed Financial Performance on the Regular Budget versus Budget and prior year

<table>
<thead>
<tr>
<th>000s Euros</th>
<th>Details</th>
<th>Revised Regular Budget 2019</th>
<th>2019</th>
<th>2018</th>
<th>2019 variance to Revised Budget</th>
<th>2019 variance to 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>000s</td>
<td>%</td>
<td>000s</td>
<td>%</td>
<td>000s</td>
</tr>
<tr>
<td><strong>Operating revenue</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Statutory contributions B1.2.1</td>
<td>57,286</td>
<td>57,320</td>
<td>55,998</td>
<td>34</td>
<td>0%</td>
<td>1,322</td>
</tr>
<tr>
<td>Regional Bureau financing B1.2.2</td>
<td>1,335</td>
<td>1,335</td>
<td>1,305</td>
<td>0</td>
<td>0%</td>
<td>30</td>
</tr>
<tr>
<td>In-kind contributions B1.2.3</td>
<td>29,584</td>
<td>33,890</td>
<td>30,252</td>
<td>4,306</td>
<td>15%</td>
<td>3,638</td>
</tr>
<tr>
<td>Voluntary contributions B1.2.4</td>
<td>3,566</td>
<td>3,493</td>
<td>3,553</td>
<td>(73)</td>
<td>(2%)</td>
<td>(60)</td>
</tr>
<tr>
<td>Reimbursements and recoveries B1.2.5</td>
<td>5,092</td>
<td>5,771</td>
<td>4,561</td>
<td>679</td>
<td>13%</td>
<td>1,210</td>
</tr>
<tr>
<td>Financial income B1.2.6</td>
<td>300</td>
<td>410</td>
<td>369</td>
<td>110</td>
<td>37%</td>
<td>41</td>
</tr>
<tr>
<td>Other income B1.2.7</td>
<td>494</td>
<td>823</td>
<td>680</td>
<td>329</td>
<td>67%</td>
<td>143</td>
</tr>
<tr>
<td>Exchange rate gains/(losses) net B1.2.8</td>
<td>12</td>
<td>62</td>
<td>12</td>
<td>N/A</td>
<td>(81%)</td>
<td></td>
</tr>
<tr>
<td><strong>Total operating revenue</strong></td>
<td>97,657</td>
<td>103,054</td>
<td>96,780</td>
<td>5,397</td>
<td>6%</td>
<td>6,274</td>
</tr>
<tr>
<td><strong>Operating expenses</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pay costs B1.3.1</td>
<td>45,365</td>
<td>47,025</td>
<td>41,761</td>
<td>1,660</td>
<td>4%</td>
<td>5,264</td>
</tr>
<tr>
<td>In-kind pay costs B1.3.2</td>
<td>18,628</td>
<td>22,279</td>
<td>19,508</td>
<td>3,651</td>
<td>20%</td>
<td>2,771</td>
</tr>
<tr>
<td>Other staff costs B1.3.3</td>
<td>2,012</td>
<td>1,811</td>
<td>1,808</td>
<td>(201)</td>
<td>(10%)</td>
<td>3</td>
</tr>
<tr>
<td>Premises running costs B1.3.4</td>
<td>3,452</td>
<td>3,452</td>
<td>3,192</td>
<td>260</td>
<td>8%</td>
<td></td>
</tr>
<tr>
<td>In-kind premises running costs B1.3.5</td>
<td>10,956</td>
<td>11,611</td>
<td>10,744</td>
<td>655</td>
<td>6%</td>
<td>867</td>
</tr>
<tr>
<td>Maintenance B1.3.6</td>
<td>4,711</td>
<td>3,386</td>
<td>2,907</td>
<td>(1,325)</td>
<td>(28%)</td>
<td>479</td>
</tr>
<tr>
<td>Missions and meetings B1.3.7</td>
<td>5,823</td>
<td>6,358</td>
<td>5,527</td>
<td>535</td>
<td>9%</td>
<td>831</td>
</tr>
<tr>
<td>Office expenses B1.3.8</td>
<td>2,290</td>
<td>1,532</td>
<td>1,364</td>
<td>(758)</td>
<td>(33%)</td>
<td>168</td>
</tr>
<tr>
<td>Telecommunication costs B1.3.9</td>
<td>1,105</td>
<td>1,147</td>
<td>923</td>
<td>42</td>
<td>4%</td>
<td>224</td>
</tr>
<tr>
<td>Third party and other costs B1.3.10</td>
<td>2,117</td>
<td>4,246</td>
<td>621</td>
<td>2,129</td>
<td>101%</td>
<td>3,625</td>
</tr>
<tr>
<td>Depreciation and amortization B1.3.11</td>
<td>4,982</td>
<td>4,934</td>
<td>4,610</td>
<td>(48)</td>
<td>(1%)</td>
<td>324</td>
</tr>
<tr>
<td><strong>Total operating expenses</strong></td>
<td>(101,441)</td>
<td>(107,781)</td>
<td>(92,965)</td>
<td>(6,340)</td>
<td>(6%)</td>
<td>(14,816)</td>
</tr>
<tr>
<td><strong>Surplus/(deficit) for the year</strong></td>
<td>(3,784)</td>
<td>(4,727)</td>
<td>3,815</td>
<td>(943)</td>
<td></td>
<td>(8,542)</td>
</tr>
</tbody>
</table>
## B1.1A  Detailed Regular Budget Financial Performance by budget type

<table>
<thead>
<tr>
<th>000s Euros</th>
<th>Total Regular Budget</th>
<th>General Budget*</th>
<th>RB Budgets</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2019</td>
<td>2018</td>
<td>2019</td>
</tr>
<tr>
<td><strong>Operating revenue</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Statutory contributions</td>
<td>57,320</td>
<td>55,998</td>
<td>57,320</td>
</tr>
<tr>
<td>Regional Bureau financing</td>
<td>1,335</td>
<td>1,305</td>
<td>0</td>
</tr>
<tr>
<td>In-kind contributions</td>
<td>33,890</td>
<td>30,252</td>
<td>29,092</td>
</tr>
<tr>
<td>Voluntary contributions</td>
<td>3,493</td>
<td>3,553</td>
<td>3,493</td>
</tr>
<tr>
<td>Reimbursements and recoveries</td>
<td>5,771</td>
<td>4,561</td>
<td>5,715</td>
</tr>
<tr>
<td>Financial income</td>
<td>410</td>
<td>369</td>
<td>410</td>
</tr>
<tr>
<td>Other income</td>
<td>823</td>
<td>680</td>
<td>799</td>
</tr>
<tr>
<td>Exchange rate gains/(losses) net</td>
<td>12</td>
<td>62</td>
<td>12</td>
</tr>
<tr>
<td><strong>Total operating revenue</strong></td>
<td>103,054</td>
<td>96,780</td>
<td>96,840</td>
</tr>
<tr>
<td><strong>Operating expenses</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pay costs</td>
<td>47,025</td>
<td>41,761</td>
<td>47,000</td>
</tr>
<tr>
<td>In-kind pay costs</td>
<td>22,279</td>
<td>19,508</td>
<td>18,639</td>
</tr>
<tr>
<td>Other staff costs</td>
<td>1,811</td>
<td>1,808</td>
<td>1,693</td>
</tr>
<tr>
<td>Premises running costs</td>
<td>3,452</td>
<td>3,192</td>
<td>3,394</td>
</tr>
<tr>
<td>In-kind premises running costs</td>
<td>11,611</td>
<td>10,744</td>
<td>10,453</td>
</tr>
<tr>
<td>Maintenance</td>
<td>3,386</td>
<td>2,907</td>
<td>3,264</td>
</tr>
<tr>
<td>Missions and meetings</td>
<td>6,358</td>
<td>5,527</td>
<td>5,401</td>
</tr>
<tr>
<td>Office expenses</td>
<td>1,532</td>
<td>1,364</td>
<td>1,447</td>
</tr>
<tr>
<td>Telecommunication costs</td>
<td>1,147</td>
<td>923</td>
<td>954</td>
</tr>
<tr>
<td>Third party and other costs</td>
<td>4,246</td>
<td>621</td>
<td>3,961</td>
</tr>
<tr>
<td>Depreciation and amortization</td>
<td>4,934</td>
<td>4,610</td>
<td>4,934</td>
</tr>
<tr>
<td><strong>Total operating expenses</strong></td>
<td>(107,781)</td>
<td>(92,965)</td>
<td>(101,140)</td>
</tr>
<tr>
<td><strong>Surplus/(deficit) for the year</strong></td>
<td>(4,727)</td>
<td>3,815</td>
<td>(4,300)</td>
</tr>
</tbody>
</table>

* The General Budget includes the budgeted use of the General Reserve Fund (“Reserves”). The Financial Performance on the use of the reserves and the “Base” General Budget is separated below.
### General Budget Financial Performance: Use of General Reserve Fund and “Reserve-funded projects”

<table>
<thead>
<tr>
<th>000s Euros</th>
<th>Total Regular Budget</th>
<th>Base General Budget*</th>
<th>Reserves</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Operating revenue</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Statutory contributions</td>
<td>57,286</td>
<td>57,320</td>
<td>55,998</td>
</tr>
<tr>
<td>Regional Bureau financing</td>
<td>1,335</td>
<td>1,335</td>
<td>1,305</td>
</tr>
<tr>
<td>In-kind contributions</td>
<td>29,584</td>
<td>33,890</td>
<td>30,252</td>
</tr>
<tr>
<td>Voluntary contributions</td>
<td>3,566</td>
<td>3,493</td>
<td>3,553</td>
</tr>
<tr>
<td>Reimbursements and recoveries</td>
<td>5,092</td>
<td>5,771</td>
<td>4,561</td>
</tr>
<tr>
<td>Financial income</td>
<td>300</td>
<td>410</td>
<td>369</td>
</tr>
<tr>
<td>Other income</td>
<td>494</td>
<td>823</td>
<td>680</td>
</tr>
<tr>
<td>Exchange rate gains/(losses) net</td>
<td>12</td>
<td>62</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total operating revenue</strong></td>
<td>97,657</td>
<td>103,054</td>
<td>96,780</td>
</tr>
<tr>
<td><strong>Operating expenses</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pay costs</td>
<td>45,365</td>
<td>47,025</td>
<td>41,761</td>
</tr>
<tr>
<td>In-kind pay costs</td>
<td>18,628</td>
<td>22,279</td>
<td>19,508</td>
</tr>
<tr>
<td>Other staff costs</td>
<td>2,012</td>
<td>1,811</td>
<td>1,808</td>
</tr>
<tr>
<td>Premises running costs</td>
<td>3,452</td>
<td>3,452</td>
<td>3,192</td>
</tr>
<tr>
<td>In-kind premises running costs</td>
<td>10,956</td>
<td>11,611</td>
<td>10,744</td>
</tr>
<tr>
<td>Maintenance</td>
<td>4,711</td>
<td>3,386</td>
<td>2,907</td>
</tr>
<tr>
<td>Missions and meetings</td>
<td>5,823</td>
<td>6,358</td>
<td>5,527</td>
</tr>
<tr>
<td>Office expenses</td>
<td>2,290</td>
<td>1,532</td>
<td>1,364</td>
</tr>
<tr>
<td>Telecommunication costs</td>
<td>1,105</td>
<td>1,147</td>
<td>923</td>
</tr>
<tr>
<td>Third party and other costs</td>
<td>2,117</td>
<td>4,246</td>
<td>621</td>
</tr>
<tr>
<td>Depreciation and amortization</td>
<td>4,982</td>
<td>4,934</td>
<td>4,610</td>
</tr>
<tr>
<td><strong>Total operating expenses</strong></td>
<td>(101,441)</td>
<td>(107,781)</td>
<td>(92,965)</td>
</tr>
<tr>
<td><strong>Surplus/(deficit) for the year</strong></td>
<td>(3,784)</td>
<td>(4,727)</td>
<td>3,815</td>
</tr>
</tbody>
</table>

* The Organization had approval to use the General Reserve Fund reserve for specific projects. It also used RB reserves as shown in B1.1 A but not included in reserves in the table above for 427 (000) EUR. This together with the doubtful debt provision in Third Party and Other costs are the main variance on the “Base General Budget”.
### B1.1C Financial Performance on RB Budgets

#### B1.1C.1 Financial Performance of the RB on RB Reserve only

<table>
<thead>
<tr>
<th>RB Reserve Fund Only 000s Euros</th>
<th>RB Abidjan</th>
<th>RB Buenos Aires</th>
<th>RB Harare</th>
<th>RB Nairobi</th>
<th>RB San Salvador</th>
<th>RB Yaoundé</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating revenue</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Regional Bureau financing</td>
<td>278</td>
<td>278</td>
<td>272</td>
<td>291</td>
<td>291</td>
<td>284</td>
<td>260</td>
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<tr>
<td>Reimbursements and recoveries</td>
<td>0</td>
<td>52</td>
<td>0</td>
<td>4</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Other Income</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>24</td>
<td>53</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total operating revenue</td>
<td>278</td>
<td>330</td>
<td>326</td>
<td>291</td>
<td>319</td>
<td>337</td>
<td>260</td>
</tr>
<tr>
<td>Pay costs</td>
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<td>0</td>
<td>25</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
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<td>24</td>
<td>7</td>
<td>48</td>
<td>38</td>
<td>2</td>
<td>12</td>
</tr>
<tr>
<td>Premises Running costs</td>
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<td>17</td>
<td>12</td>
<td>15</td>
<td>14</td>
<td>5</td>
</tr>
<tr>
<td>Maintenance</td>
<td>59</td>
<td>49</td>
<td>39</td>
<td>20</td>
<td>22</td>
<td>11</td>
<td>24</td>
</tr>
<tr>
<td>Missions and meetings</td>
<td>115</td>
<td>101</td>
<td>96</td>
<td>205</td>
<td>286</td>
<td>250</td>
<td>159</td>
</tr>
<tr>
<td>Office expenses</td>
<td>18</td>
<td>19</td>
<td>24</td>
<td>14</td>
<td>12</td>
<td>14</td>
<td>9</td>
</tr>
<tr>
<td>Telecommunication costs</td>
<td>30</td>
<td>7</td>
<td>(124)</td>
<td>18</td>
<td>26</td>
<td>31</td>
<td>48</td>
</tr>
<tr>
<td>Third party and other costs</td>
<td>5</td>
<td>50</td>
<td>(145)</td>
<td>10</td>
<td>62</td>
<td>(32)</td>
<td>4</td>
</tr>
<tr>
<td>Total operating expenses</td>
<td>(278)</td>
<td>(261)</td>
<td>78</td>
<td>(291)</td>
<td>(493)</td>
<td>(327)</td>
<td>(260)</td>
</tr>
<tr>
<td>Surplus/(deficit) for the year</td>
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<td>69</td>
<td>404</td>
<td>0</td>
<td>(174)</td>
<td>10</td>
<td>0</td>
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</table>

(Unit: 000s Euros)
### B1.1C.2 Total Financial Performance of the RB

<table>
<thead>
<tr>
<th>Total expenses of the RB 000s Euros</th>
<th>Abidjan</th>
<th>Buenos Aires</th>
<th>Harare</th>
<th>Nairobi</th>
<th>San Salvador</th>
<th>Yaoundé</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revised Budget 2019</td>
<td>(278)</td>
<td>(261)</td>
<td>78</td>
<td>(291)</td>
<td>(493)</td>
<td>(327)</td>
<td>(260)</td>
</tr>
<tr>
<td>2019</td>
<td></td>
<td></td>
<td></td>
<td>(260)</td>
<td>(465)</td>
<td>(290)</td>
<td>(189)</td>
</tr>
<tr>
<td>2018</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>(178)</td>
<td>(231)</td>
<td>(213)</td>
</tr>
<tr>
<td>Total operating expenses of RB</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>(119)</td>
<td>(129)</td>
<td>(132)</td>
</tr>
<tr>
<td>Revised Budget 2019</td>
<td>(476)</td>
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<td>(251)</td>
<td>(508)</td>
<td>(747)</td>
<td>(712)</td>
<td>(531)</td>
</tr>
<tr>
<td>2019</td>
<td></td>
<td></td>
<td></td>
<td>(713)</td>
<td>(577)</td>
<td>(408)</td>
<td>(477)</td>
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<td>2018</td>
<td></td>
<td></td>
<td></td>
<td>(353)</td>
<td></td>
<td>(246)</td>
<td>(450)</td>
</tr>
<tr>
<td>Total operating expenses of RB</td>
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<td></td>
<td></td>
<td></td>
<td>(391)</td>
<td>(363)</td>
<td>(357)</td>
</tr>
<tr>
<td>Revised Budget 2018</td>
<td>(899)</td>
<td>(945)</td>
<td>(745)</td>
<td>(683)</td>
<td>(633)</td>
<td>(545)</td>
<td>(1,009)</td>
</tr>
<tr>
<td>2019</td>
<td></td>
<td></td>
<td>1,013</td>
<td>(772)</td>
<td>(716)</td>
<td>(656)</td>
<td>(574)</td>
</tr>
<tr>
<td>2018</td>
<td></td>
<td></td>
<td></td>
<td>(608)</td>
<td>(1,041)</td>
<td>(990)</td>
<td>(965)</td>
</tr>
<tr>
<td>Total capital expenditures of RB</td>
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<td></td>
<td></td>
<td></td>
<td>(4,978)</td>
<td>(4,799)</td>
<td>(4,532)</td>
</tr>
<tr>
<td>Revised Budget 2019</td>
<td>(6)</td>
<td>(8)</td>
<td>(10)</td>
<td>(6)</td>
<td>(5)</td>
<td>(12)</td>
<td>(2)</td>
</tr>
<tr>
<td>2019</td>
<td></td>
<td></td>
<td></td>
<td>(2)</td>
<td>(2)</td>
<td>(13)</td>
<td>(4)</td>
</tr>
<tr>
<td>2018</td>
<td></td>
<td></td>
<td></td>
<td>(7)</td>
<td>(3)</td>
<td>(7)</td>
<td>(3)</td>
</tr>
<tr>
<td>Total capital expenditures of RB</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>(26)</td>
<td>(24)</td>
<td>(25)</td>
</tr>
<tr>
<td>Revised Budget 2018</td>
<td>1,381</td>
<td>1,404</td>
<td>1,006</td>
<td>1,196</td>
<td>1,385</td>
<td>1,269</td>
<td>1,542</td>
</tr>
<tr>
<td>2019</td>
<td></td>
<td></td>
<td></td>
<td>1,650</td>
<td>1,603</td>
<td>1,184</td>
<td>1,198</td>
</tr>
<tr>
<td>2018</td>
<td></td>
<td></td>
<td></td>
<td>1,016</td>
<td>1,016</td>
<td>823</td>
<td>1,031</td>
</tr>
<tr>
<td>Total expense of RB</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Revised Budget 2019</td>
<td>1,348</td>
<td>1,356</td>
<td>1,348</td>
<td>7,546</td>
<td>8,025</td>
<td>7,248</td>
<td></td>
</tr>
<tr>
<td>2019</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2018</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### B1.1C.3 RB reserve fund by RB

<table>
<thead>
<tr>
<th>RB reserve fund</th>
<th>Abidjan</th>
<th>Buenos Aires</th>
<th>Harare</th>
<th>Nairobi</th>
<th>San Salvador</th>
<th>Yaoundé</th>
<th>Total RB reserve fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at 31 December 2018</td>
<td>331</td>
<td>213</td>
<td>562</td>
<td>42</td>
<td>533</td>
<td>(78)</td>
<td>1,603</td>
</tr>
<tr>
<td>Surplus / (Deficit) for the year</td>
<td>69</td>
<td>(174)</td>
<td>(205)</td>
<td>(74)</td>
<td>(53)</td>
<td>10</td>
<td>(427)</td>
</tr>
<tr>
<td>Balance at 31 December 2019</td>
<td>400</td>
<td>39</td>
<td>357</td>
<td>(32)</td>
<td>480</td>
<td>(68)</td>
<td>1,176</td>
</tr>
</tbody>
</table>
B1.2  REGULAR BUDGET REVENUES

The Regular Budget comprises the General Budget and the RBs Budgets. The tables shown below include both budgets. The RBs budgets are detailed separately in “Financial Performance on RB Budgets” as shown for each RB above (B1.1B).

B1.2.1 Statutory contributions

The revenues by member country for the General Budget and the payment status of the country as at 31 December 2019 are shown in table A3 above.

B1.2.2 Regional Bureau financing

The revenues by member country of the RB financing budget and the payment status of the country as at 31 December 2019 (including RBs) are shown in table A3 above.

B1.2.3 In-kind contributions

<table>
<thead>
<tr>
<th>000s Euros</th>
<th>Revised Budget 2019</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>In-kind pay costs</td>
<td>18,628</td>
<td>22,279</td>
<td>19,508</td>
</tr>
<tr>
<td>In-kind premises running costs</td>
<td>10,956</td>
<td>11,611</td>
<td>10,744</td>
</tr>
<tr>
<td>Total in-kind contributions</td>
<td>29,584</td>
<td>33,890</td>
<td>30,252</td>
</tr>
</tbody>
</table>

B1.2.4 Voluntary contributions

Member countries and Organisations that have made voluntary contributions are shown in tables A2.3 and A3 above.

B1.2.5 Reimbursements and recoveries

<table>
<thead>
<tr>
<th>000s Euros</th>
<th>Revised Budget 2019</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trust Fund and Special Account recharges</td>
<td>4,865</td>
<td>4,729</td>
<td>3,763</td>
</tr>
<tr>
<td>Revenue from conferences</td>
<td>0</td>
<td>485</td>
<td>372</td>
</tr>
<tr>
<td>Other reimbursements</td>
<td>227</td>
<td>680</td>
<td>426</td>
</tr>
<tr>
<td>Total reimbursements and recoveries</td>
<td>5,092</td>
<td>5,894</td>
<td>4,561</td>
</tr>
</tbody>
</table>

Revenue from conferences includes EUR 0.175 million received from the sale of exhibitor booths during the annual GA (2018: EUR 0.355 million).

B1.2.6 Financial income

<table>
<thead>
<tr>
<th>000s Euros</th>
<th>Revised Budget 2019</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>On bank balances</td>
<td>236</td>
<td>48</td>
<td>15</td>
</tr>
<tr>
<td>On investments</td>
<td>64</td>
<td>362</td>
<td>354</td>
</tr>
<tr>
<td>Total financial income²</td>
<td>300</td>
<td>410</td>
<td>369</td>
</tr>
</tbody>
</table>

The effective rate of financial interest on the average bank and investments held by the Organization was 0.47% (2018: 0.42%).
B1.2.7 Other income

<table>
<thead>
<tr>
<th>000s Euros</th>
<th>Revised Budget 2019</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Shop sales</td>
<td>232</td>
<td>245</td>
<td>215</td>
</tr>
<tr>
<td>I-Checkit revenue</td>
<td>262</td>
<td>284</td>
<td>267</td>
</tr>
<tr>
<td>Miscellaneous receipts</td>
<td>0</td>
<td>171</td>
<td>198</td>
</tr>
<tr>
<td><strong>Total other income</strong></td>
<td><strong>494</strong></td>
<td><strong>700</strong></td>
<td><strong>680</strong></td>
</tr>
</tbody>
</table>

Other income includes receipts from Shop Sales of emblems, logos, wines and duty-free stocks. The Organization receives I-Checkit revenue from verification of data held in its databases that is included under this category.

Presented below is the summary trading results for the Organization’s shop. Merchandise consumed in the shop is reported under Missions and meetings expenses.

**Shop sales and gross trading profit:**

<table>
<thead>
<tr>
<th>000s Euros</th>
<th>Revised Budget 2019</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Shop sales</td>
<td>232</td>
<td>245</td>
<td>215</td>
</tr>
<tr>
<td>Merchandise consumed</td>
<td>(147)</td>
<td>(156)</td>
<td>(144)</td>
</tr>
<tr>
<td><strong>Gross trading profit</strong></td>
<td><strong>85</strong></td>
<td><strong>89</strong></td>
<td><strong>71</strong></td>
</tr>
<tr>
<td>Shop merchandise consumed</td>
<td>147</td>
<td>156</td>
<td>144</td>
</tr>
<tr>
<td>Items given as gifts (not included above)</td>
<td>0</td>
<td>92</td>
<td>81</td>
</tr>
</tbody>
</table>

B1.2.8 Foreign exchange gains / losses

Foreign exchange gains/losses are reported on a net basis under revenue for both realised and unrealised amounts. In 2019 there was a total net gain of EUR 0.012 million (2018: gain EUR 0.062 million). Of the total gain, the realised loss was EUR 0.168 million (2018: loss EUR 0.126 million) and unrealised gain was EUR 0.180 million (2018: gain 0.188 million).
B1.3 REGULAR BUDGET EXPENSES

The Regular Budget comprises the General Budget and the RBs Budgets. The tables shown below include both budgets. The RBs budgets are detailed separately in “Financial Performance on RB Budgets” as shown for each RB above (B1.1B). The amounts include the use of the reserves.

**B1.3.1 Pay costs**

<table>
<thead>
<tr>
<th>000s Euros</th>
<th>Revised Budget 2019</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>29,534</td>
<td>28,459</td>
<td>25,923</td>
</tr>
<tr>
<td>Employer's social charge costs</td>
<td>9,963</td>
<td>11,389</td>
<td>9,957</td>
</tr>
<tr>
<td>Allowances</td>
<td>5,376</td>
<td>4,788</td>
<td>4,551</td>
</tr>
<tr>
<td>Provision for employee leave not taken</td>
<td>0</td>
<td>234</td>
<td>216</td>
</tr>
<tr>
<td>Provision for retirement benefits</td>
<td>305</td>
<td>479</td>
<td>612</td>
</tr>
<tr>
<td>Indemnity for contract termination</td>
<td>0</td>
<td>1,335</td>
<td>483</td>
</tr>
<tr>
<td>Reimbursement of national taxes paid</td>
<td>0</td>
<td>61</td>
<td>(173)</td>
</tr>
<tr>
<td>Payment for currency adjustment</td>
<td>187</td>
<td>280</td>
<td>192</td>
</tr>
<tr>
<td><strong>Total pay costs</strong></td>
<td><strong>45,365</strong></td>
<td><strong>47,025</strong></td>
<td><strong>41,761</strong></td>
</tr>
</tbody>
</table>

**B1.3.2 In-kind pay costs**

<table>
<thead>
<tr>
<th>000s Euros</th>
<th>Revised Budget 2019</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>In-kind pay costs</td>
<td>18,628</td>
<td>22,279</td>
<td>19,508</td>
</tr>
<tr>
<td><strong>Total in-kind pay costs</strong></td>
<td><strong>18,628</strong></td>
<td><strong>22,279</strong></td>
<td><strong>19,508</strong></td>
</tr>
</tbody>
</table>

**B1.3.3 Other staff costs**

<table>
<thead>
<tr>
<th>000s Euros</th>
<th>Revised Budget 2019</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee welfare costs</td>
<td>1,078</td>
<td>1,134</td>
<td>1,042</td>
</tr>
<tr>
<td>Recruitment expenses</td>
<td>466</td>
<td>339</td>
<td>415</td>
</tr>
<tr>
<td>Training expenses</td>
<td>468</td>
<td>338</td>
<td>351</td>
</tr>
<tr>
<td><strong>Total other staff costs</strong></td>
<td><strong>2,012</strong></td>
<td><strong>1,811</strong></td>
<td><strong>1,808</strong></td>
</tr>
</tbody>
</table>

**B1.3.4 Premises running costs**

<table>
<thead>
<tr>
<th>000s Euros</th>
<th>Revised Budget 2019</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rental costs</td>
<td>1,762</td>
<td>1,797</td>
<td>1,708</td>
</tr>
<tr>
<td>Running costs</td>
<td>1,690</td>
<td>1,655</td>
<td>1,484</td>
</tr>
<tr>
<td><strong>Total premises running costs</strong></td>
<td><strong>3,452</strong></td>
<td><strong>3,452</strong></td>
<td><strong>3,192</strong></td>
</tr>
</tbody>
</table>

**B1.3.5 In-kind premises running costs**

The use of premises provided by member countries was valued at EUR 11,611 (000) in 2019 (2018: EUR 10,744 (000) and a budget of EUR 10,956 (000).
B1.3.6 Maintenance

<table>
<thead>
<tr>
<th></th>
<th>Revised Budget 2019</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>IT and telecom maintenance</td>
<td>3,519</td>
<td>2,462</td>
<td>2,111</td>
</tr>
<tr>
<td>Premises and equipment maintenance</td>
<td>1,192</td>
<td>924</td>
<td>796</td>
</tr>
<tr>
<td><strong>Total maintenance</strong></td>
<td><strong>4,711</strong></td>
<td><strong>3,386</strong></td>
<td><strong>2,907</strong></td>
</tr>
</tbody>
</table>

B1.3.7 Missions and meetings

Missions and meetings include expenditure for costs for staff and outside officials to attend statutory meetings, training and conferences of the Organization. It includes travel costs of EUR 2.647 million (2018: EUR 2.268 million), amounts for per diem and accommodation of EUR 2.244 million (2018: EUR 2.212 million) and of conferences costs EUR 0.625 million (2018: EUR 0.420 million).

<table>
<thead>
<tr>
<th></th>
<th>Revised Budget 2019</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Shop merchandise consumed</td>
<td>147</td>
<td>156</td>
<td>144</td>
</tr>
<tr>
<td>Corporate hospitality including gifts</td>
<td>62</td>
<td>372</td>
<td>164</td>
</tr>
<tr>
<td>Interpretation and minute taking fees</td>
<td>310</td>
<td>314</td>
<td>262</td>
</tr>
<tr>
<td>Travel and agency costs</td>
<td>2,668</td>
<td>2,647</td>
<td>2,268</td>
</tr>
<tr>
<td>Hotel and accommodation including per diem</td>
<td>1,694</td>
<td>2,244</td>
<td>2,212</td>
</tr>
<tr>
<td>Conferences and meetings organization</td>
<td>926</td>
<td>625</td>
<td>420</td>
</tr>
<tr>
<td>Grants and subsidies for meetings</td>
<td>16</td>
<td>0</td>
<td>57</td>
</tr>
<tr>
<td><strong>Total missions and meetings</strong></td>
<td><strong>5,823</strong></td>
<td><strong>6,358</strong></td>
<td><strong>5,527</strong></td>
</tr>
</tbody>
</table>

Statutory meetings costs include some travel and tickets of delegates, and interpretation and minute taking fees. Costs shown for the GA and Regional Conferences are on a gross basis and exclude income received on the sale of exhibitor booths during the GA of EUR 0.175 million (2018: EUR 0.451 million).

<table>
<thead>
<tr>
<th></th>
<th>Revised Budget 2019</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Assembly</td>
<td>550</td>
<td>620</td>
<td>563</td>
</tr>
<tr>
<td>Executive Committee</td>
<td>203</td>
<td>214</td>
<td>210</td>
</tr>
<tr>
<td>Regional conferences</td>
<td>286</td>
<td>219</td>
<td>65</td>
</tr>
<tr>
<td>Heads of NCB conference</td>
<td>397</td>
<td>304</td>
<td>333</td>
</tr>
<tr>
<td>Committee for Control of INTERPOL files</td>
<td>145</td>
<td>134</td>
<td>119</td>
</tr>
<tr>
<td><strong>TOTAL statutory meetings</strong></td>
<td><strong>1,581</strong></td>
<td><strong>1,491</strong></td>
<td><strong>1,290</strong></td>
</tr>
</tbody>
</table>
B1.3.8 Office expenses

<table>
<thead>
<tr>
<th>000s Euros</th>
<th>Revised Budget 2019</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Equipment rentals and hire charges</td>
<td>193</td>
<td>140</td>
<td>172</td>
</tr>
<tr>
<td>Fuel for vehicles</td>
<td>39</td>
<td>32</td>
<td>52</td>
</tr>
<tr>
<td>Mailing and courier costs</td>
<td>33</td>
<td>83</td>
<td>60</td>
</tr>
<tr>
<td>Printing and publications</td>
<td>94</td>
<td>38</td>
<td>60</td>
</tr>
<tr>
<td>External security services</td>
<td>966</td>
<td>588</td>
<td>512</td>
</tr>
<tr>
<td>Supplies’ costs</td>
<td>486</td>
<td>441</td>
<td>353</td>
</tr>
<tr>
<td>External translation</td>
<td>261</td>
<td>210</td>
<td>155</td>
</tr>
<tr>
<td><strong>Total office expenses</strong></td>
<td><strong>2,072</strong></td>
<td><strong>1,532</strong></td>
<td><strong>1,364</strong></td>
</tr>
</tbody>
</table>

B1.3.9 Telecommunication Costs

<table>
<thead>
<tr>
<th>000s Euros</th>
<th>Revised Budget 2019</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Network hire charges</td>
<td>629</td>
<td>687</td>
<td>479</td>
</tr>
<tr>
<td>Telephone charges</td>
<td>476</td>
<td>460</td>
<td>444</td>
</tr>
<tr>
<td><strong>Total telecommunication costs</strong></td>
<td><strong>1,105</strong></td>
<td><strong>1,147</strong></td>
<td><strong>923</strong></td>
</tr>
</tbody>
</table>

Although some network hire charges involve rentals, these do not involve leasing of equipment nor the leasing of network capacity.

B1.3.10 Third Party and Other Costs

Changes in provisions for member country statutory contributions includes amounts (paid)/due on both General and RB budgets as EUR 0.894 million (2018: (EUR 0.399 million) and EUR 0.239 million (2018: (EUR 0.421 million)) respectively.

<table>
<thead>
<tr>
<th>000s Euros</th>
<th>Revised Budget 2019</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Consultancy charges</td>
<td>1,379</td>
<td>2,144</td>
<td>944</td>
</tr>
<tr>
<td>Bank charges</td>
<td>35</td>
<td>47</td>
<td>46</td>
</tr>
<tr>
<td>Insurance</td>
<td>703</td>
<td>528</td>
<td>455</td>
</tr>
<tr>
<td>Equipment Donated</td>
<td>0</td>
<td>474</td>
<td>136</td>
</tr>
<tr>
<td>Miscellaneous (gains)</td>
<td>0</td>
<td>(38)</td>
<td>(108)</td>
</tr>
<tr>
<td>Gain on projects</td>
<td>0</td>
<td>0</td>
<td>(71)</td>
</tr>
<tr>
<td>Provision for statutory contributions</td>
<td>0</td>
<td>1,133</td>
<td>(820)</td>
</tr>
<tr>
<td>Provisions for stock depreciation and other</td>
<td>0</td>
<td>(42)</td>
<td>39</td>
</tr>
<tr>
<td><strong>Total third party and other costs</strong></td>
<td><strong>2,117</strong></td>
<td><strong>4,246</strong></td>
<td><strong>621</strong></td>
</tr>
</tbody>
</table>

B1.3.11 Depreciation

The total amount of depreciation by asset class on the Regular Budget is shown in notes 12 (Intangible assets) and 13 (Plant, property and equipment).
B2. TRUST FUND AND SPECIAL ACCOUNTS

Trust Fund and Special Accounts consists of funds received from external sponsors with a defined purpose such as the implementation of special activities in various crime areas. Projects are separated and tracked individually. Implementation is usually according to the crime area that is managing the project.

B2.1 FINANCIAL PERFORMANCE ON TRUST FUND AND SPECIAL ACCOUNTS

<table>
<thead>
<tr>
<th></th>
<th>Revised Budget 2019</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Operating revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>In-kind contributions</td>
<td>1,347</td>
<td>657</td>
<td>785</td>
</tr>
<tr>
<td>Reimbursements and recoveries</td>
<td>45,000</td>
<td>44,621</td>
<td>41,204</td>
</tr>
<tr>
<td>Exchange rate gains/(losses) net</td>
<td>0</td>
<td>(96)</td>
<td>13</td>
</tr>
<tr>
<td><strong>Total operating revenue</strong></td>
<td>46,347</td>
<td>45,182</td>
<td>42,002</td>
</tr>
<tr>
<td><strong>Operating expenses</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pay costs</td>
<td>17,867</td>
<td>21,309</td>
<td>18,734</td>
</tr>
<tr>
<td>In-kind pay costs</td>
<td>1,347</td>
<td>657</td>
<td>785</td>
</tr>
<tr>
<td>Other staff costs</td>
<td>638</td>
<td>808</td>
<td>670</td>
</tr>
<tr>
<td>Premises running costs</td>
<td>136</td>
<td>215</td>
<td>62</td>
</tr>
<tr>
<td>Maintenance</td>
<td>476</td>
<td>281</td>
<td>267</td>
</tr>
<tr>
<td>Missions and meetings</td>
<td>11,780</td>
<td>14,391</td>
<td>14,322</td>
</tr>
<tr>
<td>Office expenses</td>
<td>1,019</td>
<td>578</td>
<td>620</td>
</tr>
<tr>
<td>Telecommunication costs</td>
<td>92</td>
<td>127</td>
<td>104</td>
</tr>
<tr>
<td>Third party and other costs</td>
<td>12,992</td>
<td>6,767</td>
<td>6,408</td>
</tr>
<tr>
<td>Depreciation and amortization</td>
<td>0</td>
<td>49</td>
<td>30</td>
</tr>
<tr>
<td><strong>Total operating expenses</strong></td>
<td>(46,347)</td>
<td>(45,182)</td>
<td>(42,002)</td>
</tr>
<tr>
<td><strong>Surplus/(deficit) for the year</strong></td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

### B2.2. TRUST FUND AND SPECIAL ACCOUNTS BY SPONSOR 2019

The following table shows the Trust Fund and Special Account projects that were executed in the year 2019 (cash-only) by sponsor and for each programme.

<table>
<thead>
<tr>
<th>Sponsor</th>
<th>Program</th>
<th>Amount recognised in 2019 EUR (000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>European Commission</td>
<td>Africa Regional Programme; Capacity Building Programme; CBRNE Programme; Counter Terrorism Programme; Criminal Analysis Programme; Drugs and Organised Crime Programme; Environmental and Wildlife Crime Programme; Human Trafficking Programme; I-24/7 Programme; IARMS Programme; INTERPOL Legislation Programme; IT Infrastructure; Maritime Piracy Programme; Migration &amp; Border Management Programme; NCB Support and Upgrade Programme; Operational Support; Research and Innovation</td>
<td>10,021</td>
</tr>
<tr>
<td>INTERPOL Foundation</td>
<td>Counter Terrorism Programme; Criminal Analysis Programme; Cybercrime Programme; Drugs and Organised Crime Programme; Human Trafficking Programme; INTERPOL Organisation Support; Stolen Motor Vehicles Programme; Stolen Works of Art Programme; Trafficking in Illicit Goods and Counterfeiting Programme</td>
<td>7,781</td>
</tr>
<tr>
<td>Global Affairs Canada</td>
<td>Capacity Building Programme; CBRNE Programme; Counter Terrorism Programme; Cybercrime Programme; Foreign Fighters Programme; Migration &amp; Border Management Programme</td>
<td>6,444</td>
</tr>
<tr>
<td>US Dept. Of State</td>
<td>Anti-Corruption Programme; CBRNE Programme; Criminal Analysis Programme; Environmental and Wildlife Crime Programme; Human Trafficking Programme; I-24/7 Programme; Maritime Piracy Programme; Trafficking in Illicit Goods and Counterfeiting Programme</td>
<td>4,192</td>
</tr>
<tr>
<td>US AID</td>
<td>Environmental and Wildlife Crime Programme</td>
<td>1,774</td>
</tr>
<tr>
<td>NORAD - Norwegian Agency for Development Cooperation</td>
<td>Environmental and Wildlife Crime Programme</td>
<td>1,676</td>
</tr>
<tr>
<td>Federal Ministry for Foreign Affairs (Germany)</td>
<td>Capacity Building Programme; Human Trafficking Programme; Terrorism Network programme</td>
<td>1,583</td>
</tr>
<tr>
<td>Human Dignity Foundation</td>
<td>Child Exploitation Programme</td>
<td>1,394</td>
</tr>
<tr>
<td>Government of Japan</td>
<td>Counter Terrorism Programme; I-24/7 Programme</td>
<td>1,048</td>
</tr>
<tr>
<td>Norway - Ministry of Foreign Affairs</td>
<td>Environmental and Wildlife Crime Programme; Human Trafficking Programme; INTERPOL Organisation Support; Cybercrime Programme</td>
<td>968</td>
</tr>
<tr>
<td>US Defense Threat Reduction Agency</td>
<td>CBRNE Programme</td>
<td>905</td>
</tr>
<tr>
<td>FBI</td>
<td>CBRNE Programme</td>
<td>727</td>
</tr>
<tr>
<td>Qatar 2022 Supreme Committee</td>
<td>Sports Security Programme</td>
<td>624</td>
</tr>
<tr>
<td>Underwriters’ Laboratory Inc.</td>
<td>Trafficking in Illicit Goods and Counterfeiting Programme</td>
<td>434</td>
</tr>
<tr>
<td>Sponsor</td>
<td>Program</td>
<td>Amount recognised in 2019 EUR (000)</td>
</tr>
<tr>
<td>---------------------------------</td>
<td>-------------------------------------------------------------------------</td>
<td>-------------------------------------</td>
</tr>
<tr>
<td>NCB China</td>
<td>Counter Terrorism Programme; Cybercrime Programme; INTERPOL Organisation Support; Operational Support</td>
<td>420</td>
</tr>
<tr>
<td>IOC</td>
<td>Integrity in Sport Programme</td>
<td>384</td>
</tr>
<tr>
<td>US Dept. Of Energy</td>
<td>CBRNE Programme</td>
<td>327</td>
</tr>
<tr>
<td>Japan ASEAN Integration Fund</td>
<td>Cybercrime Programme</td>
<td>323</td>
</tr>
<tr>
<td>Council of Europe</td>
<td>Cybercrime Programme</td>
<td>309</td>
</tr>
<tr>
<td>Dutch National Police</td>
<td>Child Exploitation Programme; Counter Terrorism Programme; Integrity in Sport Programme</td>
<td>306</td>
</tr>
<tr>
<td>BMEL</td>
<td>Anti-Corruption Programme</td>
<td>272</td>
</tr>
<tr>
<td>UK Department of Business,</td>
<td>CBRNE Programme</td>
<td>231</td>
</tr>
<tr>
<td>Energy, and industrial Strategy</td>
<td></td>
<td></td>
</tr>
<tr>
<td>UNICEF</td>
<td>Crime Against Children Programme</td>
<td>230</td>
</tr>
<tr>
<td>FRONTEX</td>
<td>Migration &amp; Border Management Programme</td>
<td>214</td>
</tr>
<tr>
<td>UK Defra</td>
<td>Environmental and Wildlife Crime Programme</td>
<td>207</td>
</tr>
<tr>
<td>France – Ministry of Foreign Affairs</td>
<td>I-24/7 Programme; Drugs and Organised Crime Programme</td>
<td>207</td>
</tr>
<tr>
<td>Dutch MFA</td>
<td>Counter Terrorism Programme; Foreign Fighters Programme; Capacity Building Programme</td>
<td>152</td>
</tr>
<tr>
<td>UK NCA</td>
<td>Anti-Corruption Programme; Migration &amp; Border Management Programme</td>
<td>137</td>
</tr>
<tr>
<td>WADA - World Anti-Doping Agency</td>
<td>Anti-doping Initiative</td>
<td>117</td>
</tr>
<tr>
<td>Pew Charitable Trusts</td>
<td>Environmental and Wildlife Crime Programme</td>
<td>113</td>
</tr>
<tr>
<td>IRACM</td>
<td>Trafficking in Illicit Goods and Counterfeiting Programme</td>
<td>101</td>
</tr>
<tr>
<td>Other (below 100k Euros)</td>
<td></td>
<td>712</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td>44,525</td>
</tr>
<tr>
<td>In-kind</td>
<td></td>
<td>657</td>
</tr>
<tr>
<td><strong>Total Trust Funds and Special Accounts</strong></td>
<td></td>
<td>45,182</td>
</tr>
</tbody>
</table>
B3. COMBINATION ADJUSTMENT: TRANSFERS BETWEEN BUDGETS:

Trust Fund and Special Account projects share Regular Budget resources and infrastructure, and also benefit by having access to internal experts. The consolidation adjustment removes the effect of double counting the revenue and expenses between budgets when they are combined.

Overhead recoveries, expert fees and charges for other services such as office rentals are invoiced to the Trust Fund and Special Accounts from the Regular Budget and counted as an expense on the Trust Fund or Special Account. All such costs on Trust Funds and Special Accounts are agreed in advance with the sponsor, either in a specific contract or in the general terms and conditions of operation of the Trust Fund. These are accounted under the category, third party and other costs.

The average overhead recovery rate was 10.0% of total Trust Fund and Special Account expenses (2018: 8.8%). Total recoveries from projects, including overhead and other recharges were EUR 6.308 million, or 16.2% (2018: EUR 4.582 million, 12.2%). Of this amount expert fees recovered were EUR 1.732 million (2018: EUR 0.963 million).

<table>
<thead>
<tr>
<th></th>
<th>Revised Budget 2019</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Operating revenue</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reimbursements and recoveries</td>
<td>5,092</td>
<td>6,308</td>
<td>4,582</td>
</tr>
<tr>
<td><strong>Total operating revenue</strong></td>
<td><strong>5,092</strong></td>
<td><strong>6,308</strong></td>
<td><strong>4,582</strong></td>
</tr>
<tr>
<td><strong>Operating expenses</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pay costs</td>
<td>1,185</td>
<td>1,579</td>
<td>817</td>
</tr>
<tr>
<td>Other staff costs</td>
<td>0</td>
<td>115</td>
<td>16</td>
</tr>
<tr>
<td>Premises running costs</td>
<td>282</td>
<td>215</td>
<td>60</td>
</tr>
<tr>
<td>Maintenance</td>
<td>0</td>
<td>10</td>
<td>8</td>
</tr>
<tr>
<td>Missions and meetings</td>
<td>0</td>
<td>35</td>
<td>32</td>
</tr>
<tr>
<td>Office expenses</td>
<td>0</td>
<td>8</td>
<td>8</td>
</tr>
<tr>
<td>Telecommunication costs</td>
<td>0</td>
<td>102</td>
<td>84</td>
</tr>
<tr>
<td>Third party and other costs</td>
<td>3,625</td>
<td>4,195</td>
<td>3,527</td>
</tr>
<tr>
<td>Depreciation and amortization</td>
<td>0</td>
<td>49</td>
<td>30</td>
</tr>
<tr>
<td><strong>Total operating expenses</strong></td>
<td><strong>(5,092)</strong></td>
<td><strong>(6,308)</strong></td>
<td><strong>(4,582)</strong></td>
</tr>
<tr>
<td>Surplus/(deficit) for the year</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>
### B4. CAPITAL BUDGET

#### B4.1 2019 CAPITAL PROGRAMME AGAINST BUDGET

<table>
<thead>
<tr>
<th>Location</th>
<th>Capital expenditure programme 000s Euros</th>
<th>Revised Budget 2019</th>
<th>2019</th>
<th>Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>IPSG</td>
<td>Specific equipment, furniture and fixtures</td>
<td>324</td>
<td>471</td>
<td>147</td>
</tr>
<tr>
<td></td>
<td>Building works</td>
<td>508</td>
<td>461</td>
<td>(47)</td>
</tr>
<tr>
<td></td>
<td>Security</td>
<td>151</td>
<td>193</td>
<td>42</td>
</tr>
<tr>
<td></td>
<td>Building and security</td>
<td><strong>983</strong></td>
<td><strong>1,125</strong></td>
<td><strong>142</strong></td>
</tr>
<tr>
<td></td>
<td>EDPS database projects</td>
<td>822</td>
<td>608</td>
<td>(214)</td>
</tr>
<tr>
<td></td>
<td>Other IS software projects</td>
<td>801</td>
<td>700</td>
<td>(101)</td>
</tr>
<tr>
<td></td>
<td>IS infrastructure including global capacity</td>
<td>561</td>
<td>1,823</td>
<td>1,262</td>
</tr>
<tr>
<td></td>
<td>End user computer hardware and peripherals</td>
<td>149</td>
<td>334</td>
<td>185</td>
</tr>
<tr>
<td></td>
<td><strong>IT systems and communications</strong></td>
<td><strong>2,333</strong></td>
<td><strong>3,465</strong></td>
<td><strong>1,132</strong></td>
</tr>
<tr>
<td>IGCI</td>
<td>Specific equipment, furniture and fixtures</td>
<td>662</td>
<td>127</td>
<td>(535)</td>
</tr>
<tr>
<td></td>
<td>Building works</td>
<td>140</td>
<td>32</td>
<td>(108)</td>
</tr>
<tr>
<td></td>
<td>Building and security</td>
<td><strong>802</strong></td>
<td><strong>159</strong></td>
<td><strong>(643)</strong></td>
</tr>
<tr>
<td></td>
<td>IGCI database projects</td>
<td>421</td>
<td>73</td>
<td>(348)</td>
</tr>
<tr>
<td></td>
<td>Other IS software projects</td>
<td>2</td>
<td>0</td>
<td>(2)</td>
</tr>
<tr>
<td></td>
<td>End user computer hardware and peripherals</td>
<td>43</td>
<td>105</td>
<td>62</td>
</tr>
<tr>
<td></td>
<td><strong>IT systems and communications</strong></td>
<td><strong>466</strong></td>
<td><strong>178</strong></td>
<td><strong>(288)</strong></td>
</tr>
<tr>
<td>RB</td>
<td>Specific equipment, furniture and fixtures</td>
<td>105</td>
<td>118</td>
<td>13</td>
</tr>
<tr>
<td></td>
<td>Building works</td>
<td>54</td>
<td>108</td>
<td>54</td>
</tr>
<tr>
<td></td>
<td>Security</td>
<td>199</td>
<td>140</td>
<td>(59)</td>
</tr>
<tr>
<td></td>
<td>Building and security</td>
<td><strong>358</strong></td>
<td><strong>366</strong></td>
<td><strong>8</strong></td>
</tr>
<tr>
<td></td>
<td>End user computer hardware and peripherals</td>
<td>30</td>
<td>44</td>
<td>14</td>
</tr>
<tr>
<td></td>
<td><strong>IT systems and communications</strong></td>
<td><strong>30</strong></td>
<td><strong>44</strong></td>
<td><strong>14</strong></td>
</tr>
<tr>
<td>NCB</td>
<td>IS infrastructure and I24/7</td>
<td>20</td>
<td>0</td>
<td>(20)</td>
</tr>
<tr>
<td></td>
<td>End user computer hardware and peripherals</td>
<td>8</td>
<td>0</td>
<td>(8)</td>
</tr>
<tr>
<td></td>
<td><strong>IT systems and communications</strong></td>
<td><strong>28</strong></td>
<td><strong>0</strong></td>
<td><strong>(28)</strong></td>
</tr>
<tr>
<td></td>
<td><strong>Total capital expenditure programme</strong></td>
<td><strong>5,000</strong></td>
<td><strong>5,337</strong></td>
<td><strong>337</strong></td>
</tr>
</tbody>
</table>
C. OTHER FINANCIAL INFORMATION

C1. INVENTORIES

Inventories consist of items of stock held at the shop for resale or to be given as gifts and stocks of office consumables and items held for maintenance.

<table>
<thead>
<tr>
<th>000s Euros</th>
<th>31 December</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2019</td>
<td>2018</td>
<td></td>
</tr>
<tr>
<td>Items held for sale</td>
<td>436</td>
<td>420</td>
<td></td>
</tr>
<tr>
<td>Items held for maintenance</td>
<td>27</td>
<td>28</td>
<td></td>
</tr>
<tr>
<td>Office consumables</td>
<td>21</td>
<td>19</td>
<td></td>
</tr>
<tr>
<td>Total inventories</td>
<td>484</td>
<td>467</td>
<td></td>
</tr>
</tbody>
</table>

C2. FINANCIAL INSTRUMENTS DETAIL

C2.1 Foreign Exchange sensitivity analysis

Based on the amounts held in bank accounts at the financial statement dates, if the currency rates appreciate or depreciate by 10% above or below the rates at those dates, the impact on the Statement of Financial Performance in the main currencies would have been:

<table>
<thead>
<tr>
<th>000s Euros</th>
<th>31 December</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2019</td>
<td>2018</td>
<td></td>
</tr>
<tr>
<td></td>
<td>10%</td>
<td>-10%</td>
<td>10%</td>
</tr>
<tr>
<td>EUR/USD</td>
<td>179</td>
<td>(179)</td>
<td>363</td>
</tr>
<tr>
<td>EUR/SKD</td>
<td>60</td>
<td>(60)</td>
<td>266</td>
</tr>
</tbody>
</table>

Based on the balances of receivables and payables in foreign currencies, the foreign exchange sensitivity is as follows:

<table>
<thead>
<tr>
<th>000s Euros</th>
<th>31 December</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2019</td>
<td>2018</td>
<td></td>
</tr>
<tr>
<td></td>
<td>10%</td>
<td>-10%</td>
<td>10%</td>
</tr>
<tr>
<td>EUR/AED</td>
<td>1</td>
<td>(1)</td>
<td>1</td>
</tr>
<tr>
<td>EUR/CAD</td>
<td>61</td>
<td>(61)</td>
<td>69</td>
</tr>
<tr>
<td>EUR/SKD</td>
<td>(123)</td>
<td>123</td>
<td>(98)</td>
</tr>
<tr>
<td>EUR/USD</td>
<td>77</td>
<td>(77)</td>
<td>125</td>
</tr>
</tbody>
</table>

C2.2 Interest rate sensitivity analysis

If the average interest rate had been 50 basis points higher or lower in 2019 the financial interest income would have been impacted as follows (assuming the Organization is paying financial interest where rates would be below zero):

<table>
<thead>
<tr>
<th></th>
<th>Increase (+) / decrease (-) in basis points</th>
<th>Effect on surplus / deficit (000s) EUR</th>
</tr>
</thead>
<tbody>
<tr>
<td>Investments</td>
<td>50</td>
<td>164</td>
</tr>
<tr>
<td></td>
<td>-50</td>
<td>(164)</td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>50</td>
<td>281</td>
</tr>
<tr>
<td></td>
<td>-50</td>
<td>(281)</td>
</tr>
</tbody>
</table>