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5 June 1997

ENGLISH only



**Organization for Security and Co-operation in Europe**

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**AUDITED FINANCIAL STATEMENTS**

**for the year ended 31 December 1996**

**and**

**REPORT OF THE EXTERNAL AUDITORS**

**Vienna, May 1997**



ENGLISH only

Organization for Security and Co-operation in Europe

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COPY**

Secretary General

Vienna, 5 June 1997

**To: Heads of Delegation**

**Subject: The Audited Financial Statements for 1996**

1. Attached is a copy of the subject statements submitted for review by the informal Financial Committee of Experts and subsequent consideration and acceptance by the Permanent Council in accordance with established procedures.

2. Please note that the External Auditors have expressed the following audit opinion:

"Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances. As a result of our examination we are of the opinion that

- the financial statements present fairly the financial position of the OSCE as at 31 December 1996, and the results of the operations for the period then ended;
- the financial statements were prepared in accordance with generally accepted accounting principles; and
- transactions were in accordance with the approved financial procedures and legislative authority."

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LETTER OF TRANSMITTAL

2 May 1997

Sir,

We have the honour to transmit to you the financial statements of the Organization for Security and Co-operation in Europe for the financial period ended on 31 December 1996, which were submitted by the Secretary General. These statements have been examined and our report and audit opinion with respect to them are enclosed.

Please accept the assurances that we have given this matter our closest attention.

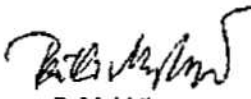
Yours sincerely,



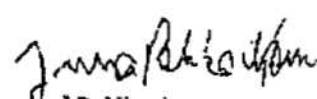
S. Akselinmäki



A. Heino



P. Mykkänen



J.P. Niemi

To the  
Chairman of the Permanent Council of the OSCE  
Vienna

LETTER OF TRANSMITTAL

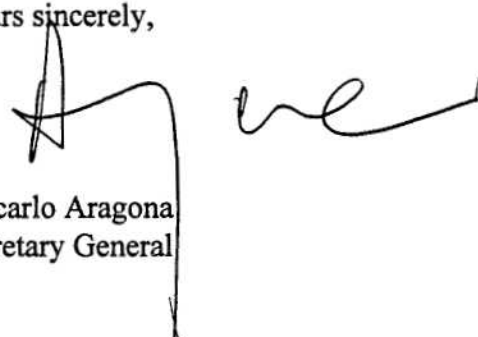
26 March 1997

Sir,

Pursuant to Financial Regulation 7.04, I have the honour to submit the final accounts of the Organization for Security and Co-operation in Europe for the year ended 31 December 1996, which I hereby approve. The financial statements have been prepared and certified as correct by the Director of Administration and Budget.

Accept, Sir, the assurances of my highest consideration.

Yours sincerely,



Giancarlo Aragona  
Secretary General

Mr Tapio Leskinen  
President of the State Audit Office  
Annankatu 44  
00100 Helsinki  
FINLAND

## A. REPORT OF THE EXTERNAL AUDITORS ON THE FINANCIAL STATEMENTS OF THE ORGANIZATION FOR SECURITY AND CO-OPERATION IN EUROPE

### INTRODUCTION

#### Scope of the audit

1. We have audited the financial statements of the Organization for Security and Co-operation in Europe (OSCE) in accordance with Article VIII of the Financial Regulations of the OSCE.
2. Our audit was conducted in conformity with the Auditing Standards issued by the Auditing Standards Committee of the International Organization of Supreme Audit Institutions (INTOSAI) insofar as they were applicable.
3. The scope of our audit included a general review of the financial accounting, finance system, controls, and procedures and an examination of the accounting records and supporting evidence sufficient to enable us to form an opinion regarding the financial statements.
4. The audit further included an examination of the financial management of the OSCE Mission to Estonia (ME), the Office of the Representative to the Estonian Government Commission, and the Mission to Bosnia and Herzegovina (MB). This latter mission is hereinafter referred to, in this Final Report, as the Mission to Bosnia. In addition, the financial information system was covered in the audit.
5. In accordance with normal practice, we have provided a separate opinion on the financial statements of the OSCE.

#### Audit objectives

6. The main purpose of the audit was to enable us to form an opinion as to whether the expenditure recorded in 1996 had been incurred for purposes approved by the governing bodies; whether income and expenditure were properly classified and recorded in accordance with the CSCE Common Financial Procedures and the new Financial Regulations, which entered into force on 1 July 1996; and whether the financial statements accurately reflected the financial position as at 31 December 1996.



### Audit approach

7. Our examination was based on a test audit in which all areas of the accounts and financial statements were subject to direct substantive testing of transactions. The audit included:

- a broad assessment of the internal controls applied to income and expenditure, bank accounts, supplies and equipment;
- an examination of unliquidated obligations carried forward to 1997;
- on-the-spot auditing of the financial management of the headquarters, regional and field offices of the OSCE Mission to Bosnia;
- the main guidelines relating to staff policy, especially in on-the-spot situations;
- the main features regarding the way in which the finance system is used and how the management relates to it.
- During the audit, interim reports were made as follows:
  - The Audit, begun on 12 December 1996, of the OSCE missions in respect of the Missions to Bosnia and to Estonia, as well as the Audit, begun on 27 December 1996, of the Office of the Representative to the Estonian Government Commission;
  - The Audit Report of the Mission to Bosnia, dated 17 January 1997;
  - The Follow-up Audit of the Treasurer, begun on 14 March 1997;
  - The Audit of the Financial Information System of the OSCE, begun on 18 April 1997.

8. Those matters that we consider should be brought to the attention of the Permanent Council are set out in the paragraphs below. In accordance with the Common Financial Procedures and the Financial Regulations, the Secretary General was given the opportunity to

comment on the observations contained in this Report, and his views have been taken into account.

#### Follow-up audit

9. It has been noted in the final reports of the external auditors in recent years that a valid basis should be created for financial management. The organizational changes from the conference-type of organization to an established organization consisting of a regular Secretariat staff have been in force since 1994. The Permanent Council approved the OSCE Financial Regulations on 27 June 1996. The Regulations entered into force on 1 July 1996.

10. The external auditors also recommended in their final reports for 1994 and 1995 that an internal audit function should be implemented in the OSCE. The decision of the Permanent Council to establish an internal audit function within the OSCE Secretariat entered into force with effect from 15 April 1996. The preliminary work of internal auditing was initiated in the Mission to Bosnia in December of that same year. However, the actual start of the term of the internal auditor appointed to the post was the beginning of March -1997.

11. New Staff Regulations were adopted by the Permanent Council on 19 December 1996 and entered into force with effect from 1 January 1997.

Thus, it can be noted with satisfaction that a valid basis was created in 1996 for financial and personnel management.

#### DETAILED FINDINGS

##### The presentation of the overall budget in the financial statements

12. The basic budget, the so-called "core budget", and the revisions to it are presented in the context of different financial statements compared to those relating to the voluntary contributions. It is recommended that the basic budget and the voluntary contributions should be presented as a single statement so as to enable the reader to see the financial framework as a whole in a single statement. In this way, the statement would present the essential and basic information in respect of the financial statements for the year concerned.

The Secretariat has pointed out that an overview of the overall financial situation is provided in Statements V and VI presenting the income and expenditure and the balance sheets for all OSCE transactions, including those financed through voluntary contributions. The first two Statements contain the budgets approved by the Permanent Council as well as

the expenditures incurred against those budgets. The inclusion of budgets established for activities financed through voluntary contributions is, in the opinion of the Secretariat, not justified, as these budgets have not been approved by the Permanent Council. The inclusion of these budgets would also not add to the information provided in Statements V and VI.

With the aim of achieving a high level of transparency, the Secretariat has, in Statements III and IV, presented detailed information on the use of the funds contributed to the Voluntary Fund to support OSCE Action for Peace, Democracy and Stability in Bosnia and Herzegovina. This information is provided in a breakdown both by project and by donor.

#### The reconciliation of the figures of the different statements and problems of classification

13. The classification of accounts in Statement II (budget and expenditure by major cost group) was not consistent. The purpose of this statement is to present costs broken down by cost groups. Some funds are not broken down by cost groups and are presented by main and sub-programmes. The same information is available in Statement I.

The costs of the support activities (seminars and short-term missions) of the Secretary General and C-i-O Support should, when presented in the future, be broken down by major cost groups (Statement II). In the case of mission funds there should be a consolidated balance of expenditure broken down by major cost group.

The Secretariat has agreed to provide in future consolidated information on the expenditures of the Missions broken down by major cost category.

14. There are some very minor classification problems concerning the exact matching of the figures between the items "Prepaid expenses" and "Accounts receivable" in Statements IX and XIII. The classification problem occurs in respect of the account "Insurance and Other Claims" (Code 654).

The Secretariat has agreed to resolve the problem in 1997 by making the necessary segregation of the prepaid insurance premiums and insurance claims.

15. In Statement XXII and subsequent statements it should be noted that the item "Prepayments" also includes accounts receivable. In these statements, in order to ensure a clearer presentation of the value of the total liabilities, one should include the fund balance on an accrual basis before the "Total liabilities".

The Secretariat has agreed with this recommendation and has undertaken to implement it in the accounts for 1997.

### Travel costs

16. In the case of the Mission to Bosnia, the item entitled travel costs does not actually consist primarily of travel costs as implied in the heading. The costs relating to this title are mainly expenditure for accommodation and allowances for board and lodgings. Thus, the title is to some extent misleading.

### Staff list

17. There is no staff list. Some staff figures were given in the 1996 Annual Report on OSCE activities, but there is no summary. This list should have been included in the same way as in the 1995 accounts.

The Secretariat confirmed that corrections in respect of the above mentioned item would be made in the financial statements for the following year.

### Voluntary funds

18. The release of funds from the Voluntary Fund for Bosnia and Herzegovina is authorized by the Troika. Approximately half of all OSCE income (ATS 500 million) is raised through voluntary contributions. There is no specific protocol prepared by the Troika regarding decisions to release funds. Such decisions are, however, communicated to the OSCE Secretariat in writing separately by the individual Troika members. It is nevertheless strongly recommended that decisions on the release of funds should be documented in minutes established by the Troika and that these minutes should be signed and dated.

The Secretariat has agreed with this recommendation and has undertaken to bring it to the attention of the Troika.

### Overexpenditure and accounts in respect of bank and clearance accounts

19. Overexpenditure amounted to approximately ATS 6 million. The bulk of the overexpenditure in the statements was in connection with ODIHR and the Mission to Bosnia in particular. In the first instance, the overexpenditure totalled ATS 2 million, and in the latter case ATS 3 million. There were no budgetary revisions to allocate additional contributions for those purposes.

The Secretariat has responded that the overexpenditure incurred by the ODIHR had already been foreseen in the third quarter of 1996 and that the matter had been brought to the

attention of the informal Financial Committee together with a request for the reallocation of funds in order to alleviate the problem.

Concerning the overexpenditure that was incurred by the Mission to Bosnia and Herzegovina with respect to certain line items, the Secretariat has acknowledged the observation but wished to underline that this overexpenditure was counterbalanced by budgetary savings on other budget lines so that there was no overrun on the Mission's overall budget.

20. The Minsk Process has a bank account in Azerbaijan showing a current balance of USD 200 (ATS 2,200) in the final statements of the OSCE accounts. However, there is no bank certificate regarding this account. The Treasurer in the Secretariat claims that the bank account in question has not been used for years. It is also said to be obvious that the balance in that bank account is no longer available for OSCE use. In that case, action should be taken to terminate the bank account and write it off in the accounts of the OSCE.

The Secretariat has explained that it has so far refrained from closing this bank account so as not to give rise to any false interpretations regarding the intentions of the OSCE in the area.

21. The activities of the OSCE require financial transactions between countries. One way to enhance the internal control of the reconciliations of the bank accounts would be to use cheque clearance accounts. In this way the balance of bank accounts on the books would show the up-to-date balance of the bank accounts. This would make the reconciliation of the bank accounts with the books much easier.

The Secretariat has agreed to study the feasibility of establishing cheque clearance accounts.

#### Assessed contributions

22. The amount of total outstanding contributions from the participating States was ATS 101 million in 1996. This represented a rise of 53 per cent over the previous year's contributions in arrears, which totalled ATS 66 million. The figure was ATS 75 million in 1994. The measures taken by the Secretariat to collect contributions and, specifically, contributions in arrears should be followed up. It was noted that the Secretariat has made arrangements to record all assessed contributions as income as soon as they have been billed. This change took effect at the beginning of the 1997.

### Features related to accounts

23. It would be most preferable to have the computerized finance system installed as soon as possible in all OSCE missions. This would help to ensure that all accounts are kept in good order and would also be preferable from the point of view of internal control.

The Secretariat has stated that the finance system has so far been installed in six missions and that four more missions will receive the finance system during 1997.

24. In making transfers of accounts data and entries there have been deficiencies concerning the petty cash account and the trial balance in the financial statements. The difference between the accounts in Vienna and Sarajevo was as follows: in Vienna it was ATS 2,152,113 and in Sarajevo ATS 2,089,887, with the latter figure showing the correct balance. The difference is said to be due to technical failures, which caused the transfer to miss three vouchers.

The Secretariat has confirmed that it is in the process of implementing a new verification programme to ensure that this problem will not recur in any future transfers between the missions and the Secretariat.

25. In the findings of the follow-up audit of the Treasury it is recommended that alterations to the Cash Management Instruction of the OSCE should be made. This was previously suggested by a consultant prior to the beginning of the 1996 fiscal year. There should also be equivalently uniform financial instructions governing the procedures for opening and closing bank accounts and bank signatory lists.

The Secretariat has agreed to issue such instructions.

### Sending the vouchers

26. The vouchers of the missions are not in all cases kept in Vienna. It is recommended that all original vouchers be sent to the Secretariat so that they can be checked for the purpose of enhancing the internal controls.

The Secretariat has agreed to arrange for the vouchers of the missions to be sent to the Secretariat, with the exception of the vouchers of the Mission to Bosnia and Herzegovina. This exception, which is warranted by the large volume of vouchers, is proposed on the understanding that the internal auditor will carry out regular audit assignments in that mission.

Transfer of cash to the Mission to Chechnya and the handling of the petty cash

27. The Assistance Group to Chechnya had a very high cash balance (ATS 3.8 million) at the end of 1996, all of which was held in the form of cash in hand. The reason for this large cash balance was that sizable sums of money were transferred during the last months of the financial year for the purpose of financing the elections in Chechnya. Money was transferred on various occasions by persons travelling from the Secretariat in Vienna to the Group in Chechnya. The biggest amount of cash transferred at one point in time was USD 250,000. This transfer took place in December 1996. The need for cash must have been known earlier than just prior to the elections, so that the money could have been transferred more frequently and in smaller amounts.

The question of the overall responsibility for the assets involved in cash transfers of this kind is a matter of particular concern, especially considering that it is possible to insure such transfers only up to a maximum amount of USD 50,000. The importance of safety arrangements for missions such as the one to Chechnya cannot be overemphasized. The same also applies to the safety of petty cash on the spot, which may involve very substantial amounts.

The Secretariat has responded that it shares the concern expressed regarding the transfer of large sums of money in the way described above. It is exploring other and more secure ways of transferring cash to areas where there is no reliable banking system. The situation prevailing with regard to Chechnya was made particularly difficult by the fact that funds had to be raised on a voluntary basis in a short period of time before the elections and could only be released upon the receipt by the Secretariat of written pledges. All disbursement of cash to individual members of the Assistance Group was made at the explicit request of the Head of the Group. The Swiss and Danish Embassies in Moscow also assisted in some cases with the transfer of cash to the Group.

28. A number of discrepancies have been reflected in the reporting on the use of the imprest fund of the Assistance Group to Chechnya throughout 1996. Vouchers lack the supporting documentation. Prescribed procedures for the handling of the imprest fund have not always been followed. The same observation applies to the implementation of established procurement procedures. The Chief of Accounts has repeatedly drawn attention to the deficiencies observed in the accounts of the imprest fund as presented in the monthly expenditure reports.

The recording of expenditure in the accounting system has suffered occasionally with regard to accuracy owing to totally or partially missing detailed information necessary to enable the Secretariat to enter the expenditure correctly. Despite continuous reminders

regarding these matters by the Chief of Accounts, the deficiencies and the inadequate implementation of established procedures have persisted.

The Secretariat has agreed, with the help of the Internal Auditor, to continue to seek solutions to the problems described above.

#### Non-expendable equipment

29. No figures for non-expendable equipment are presented in the annual accounts and statements for the year 1996. Attention had already been drawn on two occasions in the final reports of the external auditors for preceding years to the importance of presenting the above-mentioned figures in the final statements or at least in an explanatory note. It was recommended that inventory records should show the total value of this item. It is again recommended that the financial statements should indicate the value of the items in question on the basis of records attached to all the inventory lists, authorized by signature and date as an appendix.

The Secretariat has undertaken to take corrective action with a view to having the required information included in the Financial Statements for 1997.

#### Audit of the finance system

30. In order to check the operation and management of the finance system used by the OSCE, the audit focused on financial functions and on a number of functions that are common to the entire OSCE, including data security, etc. The main purpose of the audit of the finance system was to enable the auditor to form an initial idea of how the system is used and how the management governing its use is provided for at the OSCE. Questions relating to the system were audited and checked only at the Secretariat in Vienna. The situation in missions was not specifically looked into. The following recommendations are made on the basis of the views expressed during the audit:

31. Finance system: There was no definitive timetable indicating the latest date by which transactions from the missions should be received at the Secretariat. It is recommended that such a timetable be established by the Secretariat during the summer of 1997.

The Secretariat agreed with the recommendation.

32. Usability of the system: The system used by OSCE provides many useful reports. Some shortcomings were noted with regard to certain reports, for example the absence of a separate parameter page. In some cases involving Secretariat reports it is quite difficult to



determine whether the reports include all the transactions, particularly transactions from the missions. The instructions regarding the maintenance of archives and the preparation of reports are not adequate. Reports, procedures and instructions should be further developed and improved.

The Secretariat agreed with the recommendation.

33. Controls performed by programme and by individuals: Particularly in the missions, one and the same person has access to all the essential functions of the finance system. According to generally accepted accounting principles, this is not advisable. In many cases this was because of the situation with regard to human resources. Where possible, the work should be arranged so that this practice of entrusting multiple tasks to a single individual can be avoided. It was noted, however, that this was not always possible due to the limited number of staff entrusted with financial issues and that all financial data transmitted by the missions were checked by the Secretariat.

34. Use of the finance system and the relevant administration: There were some deficiencies concerning logical access, both at the network level and at the application system level. In addition, procedures for the maintenance and supervision of access rights were in some cases faulty. There were some task combination arrangements that, according to generally approved principles, are not advisable. These arrangements also permit the existence of so-called dangerous task combinations. For example, the person who devised the system is the System Administrator of the finance system. Procedures governing logical access and also the supervision and maintenance of access rights should be improved, and task combinations should be so arranged that all so-called dangerous task combinations can be avoided.

35. Management of control information codes: There were some shortcomings in the area of the management and supervision of the control information codes. The relevant procedures should be further developed.

36. External and internal connections: A bank transfer program is in use. The program used is not an on-line program. Most payments are conducted outside this program by cash, cheque or bank transfer orders. The implementation of an on-line electronic banking system is being planned at the present time. If an electronic banking system is to be introduced, data security questions will have to be solved and instructions governing the use of the system issued.

The Secretariat agreed with this recommendation.

37. Maintenance and documentation: Test journals concerning the testing of the finance system were not kept by the OSCE. Such journals must be kept. User manuals did not provide for real-time testing. New manuals were prepared during the audit.

38. Data security policy and contingency planning: The data security policy and the overall information systems strategy require further assessment. This should be done without delay. This is of great importance because the Organization is expanding as rapidly as it is. Catastrophe and contingency plans should also be prepared.

There were certain sub-standard arrangements regarding physical access to the system and to some equipment and premises. For example, some cables and repeaters were lying loose on the floor, unprotected by "cable ducts", servers were located in ordinary working areas; server rooms lacked special locks; and there were no fire protection mechanisms based on a gas or equivalent system. Some corrective measures have already been taken by the Secretariat, but it is recommended that further measures be taken so that all the remaining problems can be resolved as well.

The Secretariat undertook to tackle these problems in connection with the recabling of the Local Area Network, for which the Permanent Council has recently released an amount of ATS 1.6 million.

## FIELD AUDITS

### Auditing priorities

#### Administrative and financial staff of the Mission to Bosnia

39. A distinct feature encountered during the audit was the lack of established financial and administrative procedures and of experienced finance staff. The situation in which the Mission to Bosnia was mounted was a demanding one, and much work had to be done under exceptional circumstances. This inevitably affected the procedures governing financial and administrative matters, which were not as clear and sound as they should have been. The essential recommendation, made on the basis of the audit, was that it is of great importance to recruit qualified and experienced staff for the Regional Centres as well. On the other hand, it must be said that, despite the deficiencies on the spot, the accounts matched the records and the general ledger of the Mission to Bosnia.

40. The audit revealed that the Financial Assistant, who is a locally hired person and who should have assisted the Financial Officer, was in fact in charge of financial matters at the Regional Centre in Mostar. It was also noted that work assignments should be sufficiently separate so as to prevent one person from being in charge of too many phases in the handling of petty cash, making entries in the books and effecting reconciliations.

41. The approval of vouchers was neglected, especially at the Mostar Regional Centre. It should be remembered that, since it is such a basic procedure in the handling of cash, approval should not, under any circumstances, be neglected by those in charge of financial matters. An extreme example of the wide scope of competence in financial matters entrusted to the Finance Assistant was the exceptionally high withdrawal of DEM 400,000 withdrawn by that individual (on a single signature, local assistant post) in September 1996. There was only one name on the bank receipt for the withdrawal and on the cash receipt voucher. Signatures of two authorized officers should be required for withdrawals, particularly those involving large amounts. Cash counts, accompanied by clear, signed remarks or entries in the cash books, should be carried out.

The Secretariat stated that the lack of competent seconded finance staff was a serious problem. Although five key positions have now been authorized for the contracting of staff to handle various financial and administrative functions, the decision to continue to fill, where possible, these positions on a secondment basis is counter-productive and will not help the Mission to resolve the problems highlighted by the auditors.

## Cash management and accounts in the Missions to Bosnia and Estonia

42. Most of the financial movements for the Mission to Bosnia were in the form of cash payments. When handling the payments of different kinds of expenditures the mission should make increased use of bank transfers and cheques. The number of cash payments could be reduced, for example in the payment of salaries for locally hired staff and in the payment of board and lodging allowances for internationally hired staff.

The Mission agreed to explore the possibility of having the local staff open bank accounts into which their salaries could be transferred.

43. In the case of both the Mission to Estonia and the Mission to Bosnia the accounts showed a credit balance in the petty cash account. This was caused by the timing of entries and by the fact that, instead of petty cash, there was a system under which advances were paid to the staff. In the case of the Mission to Estonia it was recommended that an advance account should be used instead of a cash book in Narva and Johvi. It was also noted that a cash book is needed only in Tallin, where petty cash was already being used at the time of the auditing.

The Secretariat stated that the required adjustments had been made.

44. Concerning the Mission to Estonia, recommendations were made to facilitate more cost-effective arrangements. The possibility of operating the Mission to Estonia and the Representative to the Government Commission under a single financial administrator was recommended as well. It was also suggested that the arrangements for the accommodation of the staff of the Narva and Johvi offices should be reconsidered in order to reduce cost.

The Secretariat confirmed that the mission had already adapted its practices in line with the recommendations.

## Property losses

45. In Bosnia there is a great deal of property owned by the OSCE, especially vehicles of different kinds as well as office equipment. Altogether, there were approximately 160 vehicles. There is a problem with regard to car theft and damage caused by accidents. Prior to the audit, six cars had been stolen, two of them in Mostar. It emerged that some of the thefts were due to careless parking of the vehicles. According to statistics compiled by the logistics officers, a total of 111 incidents or accidents had occurred during 1996.

The auditors emphasized their recommendation that persons responsible for property loss, damage and injuries should be held accountable. The waste of assets requires both clear instructions and accountability for property as well as the immediate introduction of relevant procedures. The possibility of introducing penalties in cases of gross misconduct and negligence should also be considered.

The Secretariat confirmed that further instructions would be issued regarding the safeguarding of OSCE vehicles, particularly when these are parked overnight, as well as for the custody and safekeeping of all other OSCE property. These instructions would also address the question of accountability.

### Inventory

46. There are large amounts of equipment held by missions. It is of great importance to verify the actual presence of all equipment items by means of up-to-date inventory lists and relevant procedures assigning clear accountability for all material located at the missions and elsewhere. A physical inventory, together with the reconciliation of the register and records with the items on the spot, provides a proper way of looking after OSCE property.

The Secretariat stated that the problems of asset management and inventory control would be addressed on an urgent basis. The missions have already been asked by the Secretariat to submit a timetable for corrective action.

### Locally hired staff

47. The procedures involved in recruiting local staff and in paying salaries and allowances vary considerably from one mission to another. There is a clear need to harmonize staff management in this area.

The Secretariat stated that it had consolidated information collected from the missions regarding personnel policies and conditions of service for locally employed staff. This information may serve as a basis for arriving at an appropriate level of harmonization of such matters between the missions.

FINAL REMARKS

The auditors wish to express their gratitude for the fact that the 1996 accounts and associated documents were submitted to them in a form conducive to an efficient auditing operation.

The courtesy shown to the external auditors and the assistance rendered by the OSCE Secretariat during the audit are greatly appreciated.

  
S. Akselinnmäki

  
A. Heinonen

  
P. Mykkänen

  
J.P. Niemi

State Audit Office  
of Finland

State Audit Office  
of Finland

State Audit Office  
of Finland

State Audit Office  
of Finland

External Auditor

External Auditor

External Auditor

External Auditor

## B. OPINION OF THE EXTERNAL AUDITORS

May 1997

To the Governing Body,

We have examined the accompanying financial statements, numbered I to XXXII, and schedules 1 to 5, of the OSCE for the financial period that ended on 31 December 1996. We conducted our audit in accordance with the Auditing Standards issued by the Auditing Standards Committee of the International Organization of Supreme Audit Institutions (INTOSAI) insofar as they were applicable.

Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances. As a result of our examination we are of the opinion that

the financial statements present fairly the financial position of the OSCE as at 31 December 1996 and the results of the operations for the period then ended;

the financial statements were prepared in accordance with generally accepted accounting principles; and

transactions were in accordance with the approved financial procedures and legislative authority.

In accordance with our usual practice, we have issued a long report on our audit of the 1996 financial statements, as provided for in the Financial Regulations adopted by the Permanent Council on 27 June 1996.

  
S. Akseli-mäki      A. Heinonen      P. Vykkanen      J.P. Niemi

State Audit Office  
of Finland

State Audit Office  
of Finland

State Audit Office  
of Finland

State Audit Office  
of Finland

**C. CERTIFICATION OF THE FINANCIAL STATEMENTS**

26 March 1997

I certify that the appended financial statements of the Organization for Security and Co-operation in Europe, numbered I to XXXII, are correct.

A handwritten signature in black ink, consisting of a large, stylized initial 'H' followed by several smaller, connected loops and a final horizontal stroke.

Hans Christian Cars  
Director of Administration and Budget



## **D. REPORT ON OSCE STRUCTURES, OPERATIONS, STAFFING AND FINANCES IN 1996**

### **Structures**

#### **a) Decision Making Organs**

##### **The Summit**

1. This body is the highest decision-making organ of the OSCE. It is composed of the Heads of State or Government of all participating States, the number of which became 55 in 1996 with the inclusion of Andorra. The Summit convened in Lisbon in December 1996.

##### **The Ministerial Council**

2. This organ is composed of the Foreign Ministers of the participating States and is the central decision-making and governing body of the OSCE. It meets, as a rule, towards the end of every term of chairmanship. The Ministerial Council did not meet in 1996.

##### **The Senior Council**

3. The Senior Council has with effect from 1 January 1995 replaced the Committee of Senior Officials. The Senior Council discusses and sets forth policy and broad budgetary guidelines. It held one meeting in 1996 and convened also once as the Economic Forum.

##### **The Permanent Council**

4. The Permanent Council, which has replaced the Permanent Committee with effect from 1 January 1995, is the regular body for political consultation and decision-making and can also be convened for emergency purposes. It is meeting in Vienna on a weekly basis and did so throughout the year of 1996. The Permanent Council is assisted in its work by the informal Financial Committee of Experts.

## **b) Executive Organs**

### **i) Institutions**

- The Secretariat with offices in Vienna, Prague and Tashkent. The mandate for the office in Tashkent was extended until 1 July 1998.
- The Office for Democratic Institutions and Human Rights (ODIHR), Warsaw
- The High Commissioner on National Minorities (HCNM), The Hague.

### **ii) Missions**

Missions were in 1996 in operation in Bosnia and Herzegovina, Croatia, Estonia, Georgia, Latvia, Moldova, Skopje, Tajikistan and Ukraine. Furthermore, an Assistance Group was established in Chechnya. The operations of the Mission to Sarajevo were taken over by the Mission in Bosnia and Herzegovina.

### **iii) Special Representatives**

Special Representatives continued to carry out their respective tasks relating to the Estonian Government Commission on Military Pensioners, and to the joint Commission on the legal status of the Skrunda radar station.

### **iv) Sanctions Assistance Missions (SAMs)**

The Sanctions Co-ordinator was in Brussels and SAMs operated in Albania, Bulgaria, Croatia, the former Yugoslav Republic of Macedonia, Hungary, Romania and Ukraine. The mandates for the Sanctions Co-ordinator and the Sanctions Assistance Missions expired on 30 September 1996 after which their operations were closed.

### **v) OSCE Tasks in Bosnia and Herzegovina**

Following the Dayton Peace Agreement in December 1995, the OSCE established a large Mission in Bosnia and Herzegovina tasked with the preparation, conduct and supervision of the general elections, human rights and democratisation issues. In addition, tasks relating to the implementation of Annex 1-B of the Peace Agreement were carried out by Representatives of the Chairman-in-Office operating from premises in Vienna. For the purpose of enabling the OSCE Secretariat to better support the Mission the staffing of the Secretariat was augmented. This was also the case for the ODIHR, albeit to a much lesser extent

### **vi) Activities Financed from Voluntary Contributions**

A new Fund was established in 1996 in order to support OSCE Action for Peace, Democracy and Stability in Bosnia and Herzegovina. The main activities

financed through this Fund related to the elections in Bosnia and Herzegovina, including the procurement of equipment and the recruitment and provision of elections supervisors and monitors.

#### **vii) Other**

The Minsk Group  
The High Level Planning Group  
The OSCE Representative and Field Assistants.

### **Staffing**

7. The number of staff employed by OSCE Institutions and Missions towards the end of 1996 amounted to approximately 940, including internationally and locally employed, seconded and contracted staff.

### **Finances**

8. A unified budget for 1996 was approved by the Permanent Council in December 1995, which also established a budget for OSCE Tasks in Bosnia and Herzegovina in January 1996 and a budget for the new Mission to Croatia in May 1996. The total finally approved budget amounted to 535,897,878 Austrian Schillings.

9. Aggregate expenditures were kept within the total budget. The unutilised part of the budget, excluding adjustments to prior years' accounts amounted to about 55.6 million Schillings, which is equivalent to about 10.4 % of the total unified budget. The unspent balance of the Voluntary Funds amounted to ATS 196.5 million or 38% of the total voluntary contributions received in 1996. The balance is due to the fact that the municipal elections were postponed and ATS 102 million were received during the period from September to the end of the year.

10. Over-expenditures occurred against eight line items in the unified budget. These were as follows:

- the budgets for the sub-programmes under the ODIHR for
  - Collection and Dissemination of Info (1)
  - Elections (2)
  - Finance (3)
- the budget for the Personal Representative and Field Assistants (4)
- the budget for SAM Ukraine (5)
- the budget for SAM Communication Costs (6)
- the budgets under OSCE Tasks in Bosnia and Herzegovina for
  - Staff Costs (7) and
  - Other Services and Utilities (8)

The reasons for these over-expenditures are explained in Note 3 to the financial statements.

11. The total cash surplus for 1996 amounted to ATS 29.1 million for the OSCE unified budget and ATS 202.5 million for the voluntary funds.

12. Arrears continue to be a serious problem. By the end of 1996 assessed contributions amounting to ATS 19.8 million were still outstanding from 1995 and previous years, while ATS 81.9 million remained unpaid for 1996. As of 25 March 1997, these figures were still ATS 19.8 million for 1995 and previous years while the figure for 1996 had been reduced to ATS 69 million.

13. A Revolving Fund was established by the Permanent Council to meet short-term cash flow requirements of duly authorised OSCE activities. This Fund was established at the level of ATS 37,290,000. See Statement No. XI.

14. Financial Regulations were adopted by the Permanent Council and entered into effect on 1 July 1996.

**ALL FUNDS (excl. Voluntary Contributions)**  
**Statement I**  
**Budget and Expenditure per Main and Sub-programme**  
**for the year ended 31 December 1996**  
**(in Austrian Schillings)**

**I. The General Fund : The OSCE Secretariat**

	Approved Budget	Transfers	%	Adjusted Budget	Expenditure	Budgetary Balances	%
<b>Secretary General and CIO Support</b>							
1 Executive Management	3,958,000	(35,000)	(0.9)	3,923,000	3,222,828	700,172	17.8
2 CIOS / Diplomatic Support	3,237,000	(165,000)	(5.1)	3,072,000	2,984,717	87,283	2.8
3 CIOS / Economic Support	2,696,893	-	-	2,696,893	2,300,691	396,202	14.7
4 Press and Public Information	2,485,600	200,000	8.0	2,685,600	2,661,841	23,759	0.9
5 Central Asian Office Activities	2,943,914	-	-	2,943,914	2,187,192	756,722	25.7
6 Legal Services	566,000	-	-	566,000	502,900	63,100	11.1
7 Audit	347,000	-	-	347,000	317,166	29,834	8.6
8 Seminars	2,500,000	-	-	2,500,000	2,180,385	319,615	12.8
9 General Allocation to the Ombudsmen in Bosnia	1,498,988	-	-	1,498,988	1,498,464	524	0.0
10 Experts to Ukraine	-	-	-	-	-	-	-
11 STMs / Visits by the PR of the CIO	200,000	-	-	200,000	70,242	129,758	64.9
12 Other Short Term Missions	800,000	-	-	800,000	109,848	690,152	86.3
Sub-total	21,233,395	-	-	21,233,395	18,036,274	3,197,121	15.1
<b>Conflict Prevention Activities</b>							
13 Management	3,988,000	-	-	3,988,000	3,780,189	207,811	5.2
14 Mission Liaison	1,633,000	(163,000)	(10.0)	1,470,000	1,161,638	308,362	21.0
15 Mission Support	7,430,216	163,000	2.2	7,593,216	7,189,894	403,322	5.3
Sub-total	13,051,216	-	-	13,051,216	12,131,720	919,496	7.0
<b>Activities Relating to Military Aspects of Security</b>							
16 Communications Network	3,561,000	-	-	3,561,000	3,447,575	113,425	3.2
17 CSBM	1,773,000	-	-	1,773,000	1,616,788	156,212	8.8
Sub-total	5,334,000	-	-	5,334,000	5,064,363	269,637	5.1
<b>Conference Services in Vienna</b>							
18 Management	1,877,000	-	-	1,877,000	1,621,877	255,124	13.6
19 Conferences	51,796,984	-	-	51,796,984	47,896,729	3,900,255	7.5
Sub-total	53,673,984	-	-	53,673,984	49,518,606	4,155,379	7.7
<b>Conference Services in Prague</b>							
20 Senior Council Meetings	774,086	-	-	774,086	714,335	59,751	7.7
21 Economic Forum Meeting	2,732,000	-	-	2,732,000	1,659,673	1,072,327	39.3
22 Documentation	275,000	-	-	275,000	237,461	37,539	13.7
Sub-total	3,781,086	-	-	3,781,086	2,611,469	1,169,617	30.9
23 Total for Conference Services	57,455,070	-	-	57,455,070	52,130,075	5,324,996	9.3
<b>Common Services in Vienna</b>							
24 General Administration	13,125,544	700,000	5.3	13,825,544	13,008,114	817,430	5.9
25 Personnel	2,835,000	(220,000)	(7.8)	2,615,000	2,144,032	470,968	18.0
26 Finance	4,853,240	(480,000)	(9.9)	4,373,240	4,116,291	256,949	5.9
27 Information Systems	3,726,000	-	-	3,726,000	3,192,382	533,618	14.3
Sub-total	24,539,784	-	-	24,539,784	22,460,818	2,078,966	8.5
<b>Common Services in Prague</b>							
28 General Administration	2,546,000	-	-	2,546,000	2,264,942	281,058	11.0
29 Finance	282,000	-	-	282,000	192,164	89,836	31.9
Sub-total	2,828,000	-	-	2,828,000	2,457,106	370,894	13.1
30 Total for Common Services	27,367,784	-	-	27,367,784	24,917,924	2,449,860	9.0
31 Total for the General Fund	124,441,465	-	-	124,441,465	112,280,356	12,161,109	9.8

**II. Office for Democratic Institutions and Human Rights (ODIHR)**

<b>Human Dimension Activities</b>							
32 Management	2,333,000	150,000	6.4	2,483,000	2,475,521	7,479	0.3
33 Conferences	11,166,000	-	-	11,166,000	10,770,638	395,362	3.5
34 Collection and Dissemination of Info	4,746,000	97,400	2.1	4,843,400	6,177,329	(1,333,929)	(27.5)
35 Missions	2,598,000	(150,000)	(5.8)	2,448,000	1,752,804	695,196	28.4
36 Elections	6,288,000	-	-	6,288,000	8,935,450	(2,647,450)	(42.1)
37 Co-ordinated Support	974,000	(97,400)	(10.0)	876,600	634,331	242,269	27.6
Sub-total	28,105,000	-	-	28,105,000	30,746,073	(2,641,073)	(9.4)

**ALL FUNDS (excl. Voluntary Contributions)**

**Statement I**

**Budget and Expenditure per Main and Sub-programme**

**for the year ended 31 December 1996**

**(in Austrian Schillings)**

	Approved Budget	Transfers	%	Adjusted Budget	Expenditure	Budgetary Balances	%
<b>Common Services</b>							
38 General Administration	4,351,902	-	-	4,351,902	3,575,283	776,620	17.8
39 Finance	903,000	-	-	903,000	1,035,773	(132,773)	(14.7)
Sub-total	5,254,902	-	-	5,254,902	4,611,055	643,847	12.3
<b>40 Total for ODIHR</b>	<b>33,359,902</b>	<b>-</b>	<b>-</b>	<b>33,359,902</b>	<b>35,357,128</b>	<b>(1,997,226)</b>	<b>(6.0)</b>
<b>III. High Commissioner on National Minorities (HCNM)</b>							
<b>Activity of the HCNM</b>							
41 Management	6,304,000	-	-	6,304,000	6,150,378	153,622	2.4
42 On-site Consultations	3,315,000	-	-	3,315,000	2,685,831	629,169	19.0
43 Reporting to the OSCE	410,000	-	-	410,000	317,475	92,525	22.6
Sub-total	10,029,000	-	-	10,029,000	9,153,685	875,315	8.7
<b>Common Services</b>							
44 General Administration	1,630,000	-	-	1,630,000	1,550,633	79,367	4.9
45 Finance	54,000	-	-	54,000	35,774	18,226	33.8
Sub-total	1,684,000	-	-	1,684,000	1,586,407	97,593	5.8
<b>46 Total for HCNM</b>	<b>11,713,000</b>	<b>-</b>	<b>-</b>	<b>11,713,000</b>	<b>10,740,092</b>	<b>972,908</b>	<b>8.3</b>
<b>IV. Funds Relating to the Conflict dealt with by the OSCE Minsk Conference</b>							
47 High Level Planning Group	2,900,000	-	-	2,900,000	2,426,505	473,495	16.3
48 The Minsk Process	14,051,154	-	-	14,051,154	7,124,877	6,926,277	49.3
49 Personal Representative and Field Assist.	6,895,000	-	-	6,895,000	7,447,705	(552,705)	(8.0)
<b>50 Total</b>	<b>23,846,154</b>	<b>-</b>	<b>-</b>	<b>23,846,154</b>	<b>16,999,087</b>	<b>6,847,067</b>	<b>28.7</b>
<b>V. Mission Funds</b>							
<b>Missions (excl. the Mission to Bosnia and Herzegovina)</b>							
51 Assistance Group to Chechnya	13,919,000	-	-	13,919,000	13,748,807	170,193	1.2
52 Estonia	4,353,000	-	-	4,353,000	3,999,019	353,981	8.1
53 Georgia	15,884,000	-	-	15,884,000	14,510,907	1,373,093	8.6
54 Kosovo, Sandjak and Vojvodina	-	-	-	-	-	-	-
55 Latvia	6,249,000	-	-	6,249,000	5,232,310	1,016,690	16.3
56 Moldova	7,462,204	-	-	7,462,204	6,152,208	1,309,996	17.6
57 Representative to the Estonian Gov. Commission	910,000	-	-	910,000	881,203	28,797	3.2
58 Representative to the Skrunda Radar Station	499,000	-	-	499,000	316,631	182,369	36.5
59 Sarajevo	-	-	-	-	-	-	-
60 Skopje	4,770,000	-	-	4,770,000	4,411,899	358,101	7.5
61 Tajikistan	7,915,000	-	-	7,915,000	7,873,103	41,897	0.5
62 Ukraine	5,631,000	-	-	5,631,000	5,187,915	443,085	7.9
63 Croatia	10,500,000	-	-	10,500,000	6,659,385	3,840,615	36.6
<b>64 Total for Missions</b>	<b>78,092,204</b>	<b>-</b>	<b>-</b>	<b>78,092,204</b>	<b>68,973,387</b>	<b>9,118,817</b>	<b>11.7</b>
<b>Sanctions Co-ordinator and Sanctions Assistance Missions</b>							
65 Sanctions Co-ordinator	1,297,000	-	-	1,297,000	1,115,840	181,160	14.0
66 SAM to Albania	1,300,000	-	-	1,300,000	569,623	730,377	56.2
67 SAM to Bulgaria	1,216,800	-	-	1,216,800	1,135,010	81,790	6.7
68 SAM to Croatia	1,320,844	-	-	1,320,844	720,033	600,811	45.5
69 SAM to the former Yugoslav Rep. of Macedonia	1,220,400	-	-	1,220,400	713,542	506,858	41.5
70 SAM to Hungary	548,626	-	-	548,626	481,105	67,521	12.3
71 SAM to Romania	1,127,870	-	-	1,127,870	684,505	443,365	39.3
72 SAM Ukraine	25,000	-	-	25,000	51,846	(26,846)	(107.4)
73 SAM Communication Costs	2,500,000	-	-	2,500,000	2,754,474	(254,474)	(10.2)
<b>74 Total for Sanctions Co-ordinator and SAM's</b>	<b>10,556,540</b>	<b>-</b>	<b>-</b>	<b>10,556,540</b>	<b>8,225,978</b>	<b>2,330,562</b>	<b>22.1</b>
<b>75 Total for Mission Funds</b>	<b>88,648,744</b>	<b>-</b>	<b>-</b>	<b>88,648,744</b>	<b>77,199,365</b>	<b>11,449,379</b>	<b>12.9</b>
<b>76 TOTAL FOR ALL FUNDS EXCL. THE OSCE TASKS IN BOSNIA AND HERZEGOVINA</b>	<b>282,009,265</b>	<b>-</b>	<b>-</b>	<b>282,009,265</b>	<b>252,576,027</b>	<b>29,433,238</b>	<b>10.4</b>

**ALL FUNDS (excl. Voluntary Contributions)**  
**Statement I**  
**Budget and Expenditure per Main and Sub-programme**  
**for the year ended 31 December 1996**  
**(in Austrian Schillings)**

	Approved Budget	Transfers	%	Adjusted Budget	Expenditure	Budgetary Balances	%
<b>VI. The Osce tasks in Bosnia and Herzegovina</b>							
<b>The Mission</b>							
77 Staff costs	29,122,090	2,919,061	10.0	32,041,151	34,720,420	(2,679,269)	(8.4)
78 Travel costs	59,755,532	4,621,851	7.7	64,377,383	64,375,002	2,381	0.0
79 Other services and utilities	43,350,426	4,353,194	10.0	47,703,620	48,282,950	(579,330)	(1.2)
80 Representation	4,635,258	(250,000)	(5.4)	4,385,258	1,444,064	2,941,194	67.1
81 Language Services	-	-	-	-	98,236	(98,236)	-
82 Investment costs	61,131,550	-	-	61,131,550	47,708,677	13,422,873	22.0
83 Supplies	15,953,796	(1,592,424)	(10.0)	14,361,372	11,644,327	2,717,045	18.9
<b>84 Total for The Mission</b>	<b>213,948,652</b>	<b>10,051,682</b>	<b>4.7</b>	<b>224,000,334</b>	<b>208,273,676</b>	<b>15,726,658</b>	<b>7.0</b>
85 Secretariat Augmentation	8,660,271	3,000,000	34.6	11,660,271	10,505,142	1,155,129	9.9
86 ODIHR Augmentation	640,892	-	-	640,892	640,648	244	0.0
87 Allowance for Annex 1-B Tasks	8,535,416	-	-	8,535,416	8,244,158	291,258	3.4
88 Allowance for Unforeseen Expenses	22,103,382	(13,051,682)	(59.0)	9,051,700	-	9,051,700	100.0
<b>89 Total for the OSCE tasks in B&amp;H</b>	<b>253,888,613</b>	<b>-</b>	<b>-</b>	<b>253,888,613</b>	<b>227,663,624</b>	<b>26,224,989</b>	<b>10.3</b>
<b>90 GRAND TOTAL FOR ALL FUNDS INCL. THE OSCE TASKS IN BOSNIA AND HERZEGOVINA</b>	<b>535,897,878</b>	<b>-</b>	<b>-</b>	<b>535,897,878</b>	<b>480,239,652</b>	<b>55,658,226</b>	<b>10.4</b>

ALL FUNDS (excl. Voluntary Contributions)  
Statement II  
Budget and Expenditure per Major Cost Group  
for the year ended 31 December 1996  
(in Austrian Schillings)

		Adjusted Budget	Expenditure	Budgetary Balances	%
<b>I. The General Fund : The OSCE Secretariat</b>					
<b>Secretary General and CIO Support</b>					
1	Staff Costs	9,458,400	8,903,837	554,563	5.9
2	Travel Costs	2,022,394	1,573,551	448,843	22.2
3	Language Services	55,600	28,924	26,676	48.0
4	Other Services and Utilities	2,797,506	2,345,538	451,968	16.2
5	Representation	223,500	185,027	38,473	17.2
6	Investment Costs	310,800	283,647	27,153	8.7
7	Supplies	216,814	207,726	9,088	4.2
8	Seminars	2,500,000	2,180,385	319,615	12.8
9	Short term Missions	1,000,000	180,089	819,911	82.0
10	General Allocation to the Ombudsmen in Bosnia	1,498,988	1,498,464	524	0.0
11	Undistributed Costs	1,149,393	649,086	500,307	43.5
	<b>Sub-total</b>	<b>21,233,395</b>	<b>18,036,274</b>	<b>3,197,121</b>	<b>15.1</b>
<b>Conflict Prevention Activities</b>					
12	Staff Costs	11,919,216	11,212,488	706,728	5.9
13	Travel Costs	814,800	629,527	185,273	22.7
14	Other Services and Utilities	179,700	164,827	14,873	8.3
15	Representation	50,500	42,304	8,196	16.2
16	Supplies	87,000	82,574	4,426	5.1
	<b>Sub-total</b>	<b>13,051,216</b>	<b>12,131,720</b>	<b>919,496</b>	<b>7.0</b>
<b>Activities Relating to Military Aspects of Security</b>					
17	Staff Costs	1,700,000	1,556,126	143,874	8.5
18	Travel Costs	73,000	60,662	12,338	16.9
19	Central Mail Server	3,561,000	3,447,575	113,425	3.2
	<b>Sub-total</b>	<b>5,334,000</b>	<b>5,064,363</b>	<b>269,637</b>	<b>5.1</b>
<b>Conference Services in Vienna</b>					
20	Staff Costs	9,330,858	9,112,263	218,595	2.3
21	Travel Costs	229,000	66,251	162,749	71.1
22	Language Services	26,249,874	23,945,679	2,304,195	8.8
23	Other Services and Utilities	16,120,402	14,845,610	1,274,792	7.9
24	Representation	60,000	49,385	10,615	17.7
25	Investment Costs	995,000	850,604	144,396	14.5
26	Supplies	688,850	648,814	40,036	5.8
	<b>Sub-total</b>	<b>53,673,984</b>	<b>49,518,606</b>	<b>4,155,378</b>	<b>7.7</b>
<b>Conference Services in Prague</b>					
27	Staff Costs	419,000	375,023	43,977	10.5
28	Travel Costs	45,046	38,513	6,533	14.5
29	Language Services	1,130,000	885,163	244,837	21.7
30	Other Services and Utilities	2,097,500	1,274,385	823,115	39.2
31	Supplies	89,540	38,385	51,155	57.1
	<b>Sub-total</b>	<b>3,781,086</b>	<b>2,611,469</b>	<b>1,169,617</b>	<b>30.9</b>
	<b>Total for Conference Services</b>	<b>57,455,070</b>	<b>52,130,075</b>	<b>5,324,995</b>	<b>9.3</b>
<b>Common Services in Vienna</b>					
32	Staff Costs	15,238,734	13,932,438	1,306,296	8.6
33	Travel Costs	490,090	154,751	335,339	68.4
34	Other Services and Utilities	6,174,860	5,821,302	353,558	5.7
35	Representation	40,000	18,772	21,228	53.1
36	Investment Costs	1,782,000	1,742,339	39,661	2.2
37	Supplies	814,100	791,216	22,884	2.8
	<b>Sub-total</b>	<b>24,539,784</b>	<b>22,460,818</b>	<b>2,078,966</b>	<b>8.5</b>



**ALL FUNDS (excl. Voluntary Contributions)**  
**Statement II**  
**Budget and Expenditure per Major Cost Group**  
**for the year ended 31 December 1996**  
**(in Austrian Schillings)**

		Adjusted Budget	Expenditure	Budgetary Balances	%
<b>Common Services in Prague</b>					
38	Staff Costs	555,000	527,508	27,492	5.0
39	Travel Costs	247,000	91,024	155,976	63.1
40	Other Services and Utilities	1,660,000	1,572,044	87,956	5.3
41	Representation	27,000	17,278	9,722	36.0
42	Investment Costs	270,000	186,923	83,077	30.8
43	Supplies	69,000	62,329	6,671	9.7
	Sub-total	2,828,000	2,457,106	370,894	13.1
<b>44</b>	<b>Total for Common Services</b>	27,367,784	24,917,924	2,449,860	9.0
<b>45</b>	<b>Total for the General Fund</b>	124,441,465	112,280,356	12,161,109	9.8
<b>II. Office for Democratic Institutions and Human Rights (ODIHR)</b>					
<b>Human Dimension Activities</b>					
46	Staff Costs	8,614,000	10,377,396	(1,763,396)	(20.5)
47	Travel Costs	13,354,000	12,962,807	391,193	2.9
48	Language Services	1,582,000	1,577,387	4,613	0.3
49	Other Services and Utilities	3,958,000	5,245,592	(1,287,592)	(32.5)
50	Representation	372,000	366,777	5,223	1.4
51	Supplies	75,000	73,439	1,561	-
52	Undistributed Costs	150,000	142,675	7,325	4.9
	Sub-total	28,105,000	30,746,073	(2,641,073)	(9.4)
<b>Common Services</b>					
53	Staff Costs	2,200,902	1,963,987	236,915	10.8
54	Travel Costs	237,000	95,765	141,235	59.6
55	Other Services and Utilities	1,777,000	1,772,904	4,096	0.2
56	Representation	12,500	12,392	108	0.9
57	Investment Costs	667,500	426,676	240,824	36.1
58	Supplies	360,000	339,331	20,669	5.7
	Sub-total	5,254,902	4,611,055	643,847	12.3
<b>Total for ODIHR</b>		33,359,902	35,357,128	(1,997,226)	(6.0)
<b>III. High Commissioner on National Minorities (HCNM)</b>					
<b>Activity of the HCNM</b>					
59	Staff Costs	6,584,000	6,129,426	454,574	6.9
60	Travel Costs	3,195,000	2,864,669	330,331	10.3
61	Language Services	80,000	45,561	34,439	43.0
62	Other Services and Utilities	100,000	52,157	47,843	47.8
63	Representation	70,000	61,871	8,129	11.6
	Sub-total	10,029,000	9,153,685	875,316	8.7
<b>Common Services</b>					
64	Staff Costs	1,098,000	1,095,592	2,408	0.2
65	Travel Costs	106,000	53,116	52,884	49.9
66	Other Services and Utilities	350,000	311,829	38,171	10.9
67	Investment Costs	3,500	685	2,815	80.4
68	Supplies	126,500	125,185	1,315	1.0
	Sub-total	1,684,000	1,586,407	97,593	5.8
<b>69</b>	<b>Total for HCNM</b>	11,713,000	10,740,092	972,909	8.3

ALL FUNDS (excl. Voluntary Contributions)  
Statement II  
Budget and Expenditure per Major Cost Group  
for the year ended 31 December 1996  
(in Austrian Schillings)

		Adjusted Budget	Expenditure	Budgetary Balances	%
<b>IV. Funds Relating to the Conflict dealt with by the OSCE Minsk Conference</b>					
<b>70 High Level Planning Group</b>		2,900,000	2,426,505	473,495	16.3
<b>The Minsk Process</b>					
71	Staff Costs	180,000	13,813	166,187	92.3
72	Travel Costs	9,232,154	4,709,784	4,522,370	49.0
73	Language Services	2,575,000	1,806,339	768,661	29.9
74	Other Services and Utilities	1,929,000	517,537	1,411,463	73.2
75	Representation	15,000	-	15,000	100.0
76	Investment costs	95,000	77,404	17,596	18.5
77	Supplies	25,000	-	25,000	100.0
	<b>Sub-total</b>	<b>14,051,154</b>	<b>7,124,877</b>	<b>6,926,277</b>	<b>49.3</b>
<b>Personal Representative and Field Assistants</b>					
78	Staff Costs	461,000	460,740	260	0.1
79	Travel Costs	3,650,806	3,648,880	1,926	0.1
80	Language Services	2,000	1,605	395	19.8
81	Other Services and Utilities	2,171,494	2,683,918	(512,424)	(23.6)
82	Representation	105,200	105,191	9	0.0
83	Investment Costs	208,000	214,244	(6,244)	(3.0)
84	Supplies	296,500	333,127	(36,627)	(12.4)
	<b>Sub-total</b>	<b>6,895,000</b>	<b>7,447,705</b>	<b>(552,705)</b>	<b>(8.0)</b>
<b>Total</b>		<b>23,846,154</b>	<b>16,999,087</b>	<b>6,847,067</b>	<b>28.7</b>
<b>V. Mission Funds</b>					
<b>Missions (excl. the Mission to Bosnia and Herzegovina)</b>					
85	Assistance Group to Chechnya	13,919,000	13,748,807	170,193	1.2
85	Estonia	4,353,000	3,999,019	353,981	8.1
86	Georgia	15,884,000	14,510,907	1,373,093	8.6
87	Kosovo, Sandjak and Vojvodina	-	-	-	-
88	Latvia	6,249,000	5,232,310	1,016,690	16.3
89	Moldova	7,462,204	6,152,208	1,309,996	17.6
90	Representative to the Estonian Gov. Commission	910,000	881,203	28,797	3.2
91	Representative to the Skrunda Radar Station	499,000	316,631	182,369	36.5
90	Sarajevo	-	-	-	-
91	Skopje	4,770,000	4,411,899	358,101	7.5
92	Tajikistan	7,915,000	7,873,103	41,897	0.5
93	Ukraine	5,631,000	5,187,915	443,085	7.9
94	Croatia	10,500,000	6,659,385	3,840,615	36.6
	<b>Total for Missions</b>	<b>78,092,204</b>	<b>68,973,387</b>	<b>9,118,817</b>	<b>11.7</b>
<b>Sanctions Co-ordinator and Sanctions Assistance Missions</b>					
95	Sanctions Co-ordinator	1,297,000	1,115,840	181,160	14.0
96	SAM to Albania	1,300,000	569,623	730,377	56.2
97	SAM to Bulgaria	1,216,800	1,135,010	81,790	6.7
98	SAM to Croatia	1,320,844	720,033	600,811	45.5
99	SAM to the former Yugoslav Rep. of Macedonia	1,220,400	713,542	506,858	41.5
100	SAM to Hungary	548,626	481,105	67,521	12.3
101	SAM to Romania	1,127,870	684,505	443,365	39.3
102	SAM Ukraine	25,000	51,846	(26,846)	(107.4)
103	SAM Communication Costs	2,500,000	2,754,474	(254,474)	(10.2)
	<b>104 Total for Sanctions Co-ordinator and SAM's</b>	<b>10,556,540</b>	<b>8,225,978</b>	<b>2,330,562</b>	<b>22.1</b>
	<b>105 Total for Mission Funds</b>	<b>88,648,744</b>	<b>77,199,365</b>	<b>11,449,379</b>	<b>12.9</b>
<b>106</b>	<b>TOTAL FOR ALL FUNDS EXCL. THE OSCE TASKS IN BOSNIA AND HERZEGOVINA</b>	<b>282,009,265</b>	<b>252,576,027</b>	<b>29,433,238</b>	<b>10.4</b>

**ALL FUNDS (excl. Voluntary Contributions)**  
**Statement II**  
**Budget and Expenditure per Major Cost Group**  
**for the year ended 31 December 1996**  
**(in Austrian Schillings)**

		Adjusted Budget	Expenditure	Budgetary Balances	%
<b>VI. The Osce tasks in Bosnia and Herzegovina</b>					
<b>The Mission</b>					
107	Staff costs	32,041,151	34,720,420	(2,679,269)	(8.4)
108	Travel costs	64,377,383	64,375,002	2,381	0.0
109	Other services and utilities	47,703,620	48,282,950	(579,330)	(1.2)
110	Representation	4,385,258	1,444,064	2,941,194	67.1
111	Language Services	-	98,236	(98,236)	-
112	Investment costs	61,131,550	47,708,677	13,422,873	22.0
113	Supplies	14,361,372	11,644,327	2,717,045	18.9
<b>114</b>	<b>Total for The Mission</b>	<b>224,000,334</b>	<b>208,273,676</b>	<b>15,726,658</b>	<b>7.0</b>
115	Secretariat Augmentation	11,660,271	10,505,142	1,155,129	9.9
116	ODIHR Augmentation	640,892	640,648	244	0.0
117	Allowance for Annex 1-B Tasks	8,535,416	8,244,158	291,258	3.4
118	Allowance for Unforeseen Expenses	9,051,700	-	9,051,700	100.0
<b>119</b>	<b>Total for the OSCE tasks in B&amp;H</b>	<b>253,888,613</b>	<b>227,663,624</b>	<b>26,224,989</b>	<b>10.3</b>
<b>120</b>	<b>GRAND TOTAL FOR ALL FUNDS INCL. THE OSCE TASKS IN BOSNIA AND HERZEGOVINA</b>	<b>535,897,878</b>	<b>480,239,652</b>	<b>55,658,226</b>	<b>10.4</b>

**The Fund for Voluntary Contributions to Support OSCE Action for Peace,  
Democracy and Stability in Bosnia and Herzegovina**

**Statement III**

**Funds Released and Expenditure per Project and Donor  
for the year ended 31 December 1996**

(in Austrian Schillings)

<u>Elections in Bosnia and Herzegovina</u>		Releases Approved	Expenditure	Balance of Releases	%
<b><u>A. The A Projects</u></b>					
<b>I. Printing of Voter Lists - (Project A-1)</b>					
	Austria (YU)		3,000,000		
	Belgium (WC)		1,861,500		
	United Kingdom (YK)		4,597,950		
	Sub-total	9,459,450	9,459,450	-	-
<b>II. Forms Printing - (Project A-2)</b>					
	United Kingdom (YK)		1,908,889		
	Sub-total	2,264,420	1,908,889	355,531	15.70
<b>III. Registration Materials - (Project A-3)</b>					
	Ukraine (YS)		82,973		
	Sub-total	253,750	82,973	170,777	67.30
<b>IV. Printing of Training Materials - (Project A-4)</b>					
	United Kingdom (YK)		633,745		
	Sub-total	710,500	633,745	76,755	10.80
<b>V. Printing of Voter Education Materials - (Project A-5)</b>					
	European Commission/ European Union (WE)		9,543,608		
	Sub-total	18,806,025	9,543,608	9,262,417	49.25
<b>VI. Security Materials - (Project A-6)</b>					
	Japan (YM)		2,616,110		
	Luxembourg (YP)		2,712,500		
	Slovenia (WA)		233,171		
	Spain (WL)		269,019		
	Switzerland (WD)		13,470,039		
	United Kingdom (YK)		8,380,362		
	United States of America (YL)		1,668,977		
	Sub-total	40,166,693	29,350,178	10,816,515	26.93
<b>VII. Purchase of TV and radio-time - (Project A-7)</b>					
	Costs borne by host governments				
	Sub-total	-	-	-	-
<b>VIII. Political Party Campaign Finance Fund - (Project A-8)</b>					
	Czech Republic (YR)		100,000		
	Denmark (WB)		14,460,789		
	Estonia (WI)		99,695		
	Germany (WF)		28,160,000		
	Liechtenstein (WJ)		253,920		
	Norway (YT)		-		
	San Marino (YV)		275,644		
	Slovak Republic (YX)		149,770		
	Sweden (YN)		5,425,000		
	Switzerland (WD)		-		
	Sub-total	54,250,000	48,924,818	5,325,182	9.82
<b>IX. Voting Screens and Ballot Boxes - (Project A-9)</b>					
	European Commission/ European Union (WE)		2,227,847		
	Spain (WL)		21,733		
	United States of America (YL)		1,025,433		
	Sub-total	10,959,570	3,275,013	7,684,557	70.12

Statement III

(Continued)

	Releases Approved	Expenditure	Balance of Releases	%
X. Voting Materials and Supplies - (Project A-10)				
Netherlands (YO)		3,033,094		
United States of America (YL)		5,989,407		
Sub-total	9,448,399	9,022,501	425,898	4.51
XI. Election Worker Credentials (ID Cards) - (Project A-11)				
Netherlands (YO)		217,250		
United States of America (YL)		769,363		
Sub-total	1,303,896	986,613	317,283	24.33
XII. Training Equipment (VCR's, etc.) - (Project A-12)				
Sub-total	-	-	-	-
XIII. Refugee Registration Contract - (Project A-13)				
Sub-total	8,627,500	-	8,627,500	100.00
XIV. Refugee Balloting Contract - (Project A-14)				
Sub-total	2,100,000	-	2,100,000	100.00
XV. Refugee Voting Supervision Contract - (Project A-15)				
Canada (YZ)		2,245,480		
Netherlands (YO)		4,915,766		
Norway (YT)		5,933,735		
Sweden (YN)		9,800,669		
United States of America (YL)		2,012,466		
Sub-total	25,990,000	24,908,116	1,081,884	4.16
XVI. Elections Supervisors - (Project A-16)				
Canada (YZ)		-		
European Commission/ European Union (WE)		23,994,760		
Japan (YM)		11,167,592		
Netherlands (YO)		13,032,709		
Spain (WL)		5,362,501		
Sweden (YN)		7,410,762		
Switzerland (WD)		-		
United States of America (YL)		17,386,452		
Sub-total	121,163,543	78,354,776	42,808,767	35.33
XVII. Office Supplies - (Project A-17)				
Sub-total	-	-	-	-
XVIII. Telecommunications Equipment - (Project A-18)				
United Kingdom (YK)		4,597,799		
Sub-total	4,606,174	4,597,799	8,375	0.18
<b>Sub-total for A Projects:</b>	<b>310,109,920</b>	<b>221,048,479</b>	<b>89,061,441</b>	<b>28.72</b>

## Statement III

(Continued)

<b>B. The B Projects</b>		Releases Approved	Expenditure	Balance of Releases	%
I.	Information and Support Center for Civil Society - (Project B-1)				
	Sub-total	162,800	-	162,800	100.00
II.	Employment Contracts - (Project B-2) Switzerland (WD)		400,000		
	Sub-total	400,000	400,000	-	-
III.	Radio and TV-Network - (Project B-3) Canada (YZ) Germany (WF) Sweden (YN)		3,160,000 10,560,000 5,425,000		
	Sub-total	19,145,000	19,145,000	-	-
IV.	Local Election Commissions - Project B-4) United States of America (YL)		15,025,965		
	Sub-total	16,187,565	15,025,965	1,161,600	7.18
V.	International Election Office in Germany - (Project B-5) Germany (WF)		12,320,000		
	Sub-total	12,320,000	12,320,000	-	-
VI.	Media Center - (Project B-6) United States of America (YL)		4,787,011		
	Sub-total	14,805,000	4,787,011	10,017,989	67.67
VII.	Independent On-Air Project (Project B-7) Canada (YZ)		1,224,000		
	Sub-total	1,224,000	1,224,000	-	-
VIII.	Media Development (Project B-8) Norway (YT)		2,068,563		
	Sub-total	2,669,100	2,068,563	600,537	22.50
IX.	Voter Education Audio Visual Materials- (Project B-9)				
	Sub-total	311,850	-	311,850	100.00
X.	Election Appeals Sub-Committee - (Project B-10) United States of America (YL)		1,120,824		
	Sub-total	1,833,060	1,120,824	712,236	38.86
XI.	Transportation of Voters in BaH - (Project B-11) United States of America (YL)		1,936,000		
	Sub-total	2,112,000	1,936,000	176,000	8.33
XII.	Members of the Provisional Election Commission - (Project B-12) United States of America (YL)		158,400		
	Sub-total	158,400	158,400	-	-
XIII.	Co-ordinator for International Monitoring - (Project B-13) European Commission/ European Union (ZE) Italy (WG) Switzerland (WD) United States of America (ZF)		5,283,999 581,609 8,755,011 2,042,124		
	Sub-total	40,973,615	16,662,743	24,310,872	59.33
<b>Sub-total for B Projects:</b>		<b>112,302,390</b>	<b>74,848,506</b>	<b>37,453,884</b>	<b>33.35</b>
<b>Total for the Elections in Bosnia and Herzegovina</b>		<b>422,412,310</b>	<b>295,896,985</b>	<b>126,515,325</b>	<b>29.95</b>

Statement III

(Continued)

**C. Human Rights Activities**

Human Rights Ombudsperson

Liechtenstein (YC)  
 Norway (YI)  
 Switzerland (YE)  
 Sub-total for Human Rights Ombudsperson

Human Rights Chamber

Denmark (YH)  
 Liechtenstein (YC)  
 Sub-total for Human Rights Chamber

**Total for Human Rights Activities**

**D. Other Activities**

Fund Raising and Management  
 Inter-Entity Conference for Journalists

**Total for Other Activities**

**GRAND TOTAL**

	Releases Approved	Expenditure	Balance of Releases	%
		-		
		1,129,920		
		7,040,000		
	11,651,108	8,169,920	3,481,188	29.88
		9,280,000		
	10,700,518	9,280,000	1,420,518	13.28
	<b>22,351,626</b>	<b>17,449,920</b>	<b>4,901,706</b>	<b>21.93</b>
	1,042,000	704,527	337,473	32.39
	443,520	210,390	233,130	52.56
	<b>1,485,520</b>	<b>914,917</b>	<b>570,603</b>	<b>38.41</b>
	<b>446,249,456</b>	<b>314,261,823</b>	<b>131,987,634</b>	<b>29.58</b>

The Fund for Voluntary Contributions to Support OSCE Action for Peace,  
Democracy and Stability in Bosnia and Herzegovina

Statement IV

Contributions Received and Expenditure  
per Donor and Project for the year ended 31 December 1996

(in Austrian Schillings)

FUND	Contributions Received	General Elections	Expenditure Municipal Elections	Total	Fund Balance 31.12.1996
<b>Elections in Bosnia and Herzegovina</b>					
<b>YJ Ireland</b>					
Voter Education Audio-visual Materials (Project B-9)		-	-	-	
	3,284,146	-	-	-	3,284,146
<b>YK United Kingdom</b>					
Printing of Voter Lists (Project A-1)		4,597,950	-	4,597,950	
Forms Printing (Project A-2)		1,908,889	-	1,908,889	
Printing of Training Materials (Project A-4)		633,745	-	633,745	
Security Materials (Project A-6)		8,380,362	-	8,380,362	
Telecommunications Equipment (Project A-18)		4,597,799	-	4,597,799	
Information and Support Center for Civil Society (Project B-1)		-	-	-	
	47,651,220	20,118,745	-	20,118,745	27,532,475
<b>YL United States of America</b>					
Security Materials (Project A-6)		1,668,977	-	1,668,977	
Voting Screens and Ballot Boxes (Project A-9)		-	1,025,433	1,025,433	
Voting Materials and Supplies (Project A-10)		2,531,183	3,458,224	5,989,407	
Election Worker Credentials-ID Cards (Project A-11)		536,553	232,810	769,363	
Refugee Balloting Contract (Project A-14)		-	-	-	
Refugee Voting Supervision Contract (Project A-15)		2,012,466	-	2,012,466	
Election Supervisors (Project A-16)		16,333,413	1,053,039	17,386,452	
Local Election Commissions (Project B-4)		15,025,965	-	15,025,965	
Media Center (Project B-6)		4,787,011	-	4,787,011	
Election Appeals Sub-Committee (Project B-10)		1,120,824	-	1,120,824	
Transportation of Voters in BaH (Project B-11)		1,936,000	-	1,936,000	
Members of the Provincial Elections Committee (Project B-12)		158,400	-	158,400	
	103,400,200	46,110,792	5,769,506	51,880,298	51,519,902
<b>YM Japan</b>					
Security Materials (Project A-6)		2,616,110	-	2,616,110	
Election Supervisors (Project A-16)		11,164,842	2,750	11,167,592	
	21,000,000	13,780,952	2,750	13,783,702	7,216,298
<b>YN Sweden</b>					
Political Party Campaign Finance Fund (Project A-8)		5,425,000	-	5,425,000	
Refugee Voting Supervision Contract (Project A-15)		9,800,669	-	9,800,669	
Election Supervisors (Project A-16)		6,252,736	1,158,026	7,410,762	
Radio and TV-Network (Project B-3)		5,425,000	-	5,425,000	
	29,535,000	26,903,405	1,158,026	28,061,431	1,473,569
<b>YO Netherlands</b>					
Voting Materials and Supplies (Project A-10)		3,033,094	-	3,033,094	
Election Worker Credentials-ID Cards (Project A-11)		217,250	-	217,250	
Refugee Voting Supervision Contract (Project A-15)		4,915,766	-	4,915,766	
Election Supervisors (Project A-16)		13,032,709	-	13,032,709	
	32,549,919	21,198,819	-	21,198,819	11,351,100
<b>YP Luxembourg</b>					
Security Materials (Project A-6)		2,712,500	-	2,712,500	
	2,712,500	2,712,500	-	2,712,500	-
<b>YQ Finland</b>					
	4,725,591	-	-	-	4,725,591
<b>YR Czech Republic</b>					
Political Party Campaign Finance Fund (Project A-8)		100,000	-	100,000	
	100,000	100,000	-	100,000	-



## Statement IV

(Continued)

FUND	Contributions Received	General Elections	Expenditure Municipal Elections	Total	Fund Balance 31.12.1996
<b>YS Ukraine</b>					
	542,350	-	82,973	82,973	459,377
<b>YT Norway</b>					
Political Party Campaign Finance Fund (Project A-8)		-	-	-	
Refugee Voting Supervision Contract (Project A-15)		5,933,735	-	5,933,735	
Media Development (Project B-8)		2,068,563	-	2,068,563	
	10,688,168	8,002,298	-	8,002,298	2,685,870
<b>YU Austria</b>					
Printing of Voter Lists (Project A-1)		-	3,000,000	3,000,000	
	3,000,000	-	3,000,000	3,000,000	-
<b>YV San Marino</b>					
Political Party Campaign Finance Fund (Project A-8)		275,644	-	275,644	
	275,644	275,644	-	275,644	-
<b>YW Andorra</b>					
	41,336	-	-	-	41,336
<b>YX Slovak Republic</b>					
Political Party Campaign Finance Fund (Project A-8)		149,770	-	149,770	
	149,770	149,770	-	149,770	-
<b>YZ Canada</b>					
Refugee Voting Supervision Contract (Project A-15)		-	2,245,480	2,245,480	
Election Supervisors (Project A-16)		-	-	-	
Radio and TV-Network (Project B-3)		3,160,000	-	3,160,000	
Independant On-Air Project (Project B-7)		1,224,000	-	1,224,000	
	15,674,697	4,384,000	2,245,480	6,629,480	9,045,217
<b>WA Slovenia</b>					
Security Materials (Project A-6)		233,171	-	233,171	
	233,171	233,171	-	233,171	-
<b>WB Denmark</b>					
Political Party Campaign Finance Fund (Project A-8)		14,460,789	-	14,460,789	
	16,410,515	14,460,789	-	14,460,789	1,949,726
<b>WC Belgium</b>					
Printing of Voter Lists (Project A-1)		-	1,861,501	1,861,501	
	3,070,896	-	1,861,501	1,861,501	1,209,395
<b>WD Switzerland</b>					
Security Materials (Project A-6)		3,192,307	10,277,732	13,470,039	
Political Party Campaign Finance Fund (Project A-8)		-	-	-	
Election Supervisors (Project A-16)		-	-	-	
Employment Contracts (Project B-2)		400,000	-	400,000	
Co-ordinator for International Monitoring (Project B-13)		5,014,063	3,740,948	8,755,011	
	41,967,123	8,606,370	14,018,680	22,625,050	19,342,073
<b>WE European Commission/ European Union</b>					
Printing of Voter Education Materials (Projects A-5)		9,543,608	-	9,543,608	
Voting Screens and Ballott Boxes (Project A-9)		2,227,847	-	2,227,847	
Election Supervisors (Project A-16)		23,994,760	-	23,994,760	
	49,503,460	35,766,215	-	35,766,215	13,737,245

## Statement IV

(Continued)

FUND	Contributions Received	General Elections	Expenditure Municipal Elections	Total	Fund Balance 31.12.1996
<b>WF Germany</b>					
Political Party Campaign Finance Fund (Project A-8)		28,160,000	-	28,160,000	
Radio and TV-Network (Project B-3)		10,560,000	-	10,560,000	
International Election Offices in Germany (Project B-5)		12,320,000	-	12,320,000	
	51,040,000	51,040,000	-	51,040,000	-
<b>WG Italy</b>					
Co-ordinator for International Monitoring (Project B-13)		-	581,609	581,609	
	10,499,854	-	581,609	581,609	9,918,245
<b>WH Greece</b>					
	11,059,838	-	-	-	11,059,838
<b>WI Estonia</b>					
Political Party Campaign Finance Fund (Project A-8)		99,695	-	99,695	
	99,695	99,695	-	99,695	-
<b>WJ Liechtenstein</b>					
Political Party Campaign Finance Fund (Project A-8)		253,920	-	253,920	
	253,920	253,920	-	253,920	-
<b>WK Poland</b>					
	209,921	-	-	-	209,921
<b>WL Spain</b>					
Security Materials (Project A-6)		-	269,019	269,019	
Voting Screens and Ballot Boxes (Project A-9)		-	21,732	21,732	
Election Supervisors (Project A-16)		-	5,362,501	5,362,501	
	19,374,423	-	5,653,252	5,653,252	13,721,171
<b>WM Romania</b>					
	108,000	-	-	-	108,000
<b>WN Monaco</b>					
	62,040	-	-	-	62,040
<b>ZE European Commission/ European Union</b>					
Co-ordinator for International Monitoring (Project B-13)		5,284,000	-	5,284,000	
	5,284,000	5,284,000	-	5,284,000	-
<b>ZF United States of America</b>					
Co-ordinator for International Monitoring (Project B-13)		2,042,124	-	2,042,124	
	2,077,400	2,042,124	-	2,042,124	35,276
<b>Total for Elections in Bosnia and Herzegovina</b>	<b>486,584,797</b>	<b>261,523,209</b>	<b>34,373,777</b>	<b>295,896,986</b>	<b>190,687,811</b>

## Statement IV

(Continued)

FUND	Contributions Received	General Elections	Expenditure Municipal Elections	Total	Fund Balance 31.12.1996
<b>Human Rights Activities</b>					
<b>YC Liechtenstein</b>					
Human Rights Ombudsperson	130,253			-	
Human Rights Chamber	296,240			-	
	426,493			-	426,493
<b>YE Switzerland</b>					
Human Rights Ombudsperson				7,040,000	
	10,390,855			7,040,000	3,350,855
<b>YH Denmark</b>					
Human Rights Chamber				9,280,000	
	10,404,278			9,280,000	1,124,278
<b>YI Norway</b>					
Staffing of the Office of the Human Rights Ombudsperson				1,129,920	
	1,130,000			1,129,920	80
<b>Total for the Human Rights Activities</b>	<b>22,351,626</b>			<b>17,449,919</b>	<b>4,901,707</b>
<b>Other Activities</b>					
<b>YY Various Donors</b>					
Fund Raising and Management of the Voluntary Fund				914,918	
	2,078,381			914,918	1,163,463
<b>Total for Other Activities</b>	<b>2,078,381</b>			<b>914,918</b>	<b>1,163,463</b>
<b>GRAND TOTAL</b>	<b>511,014,804</b>	<b>261,523,209</b>	<b>34,373,777</b>	<b>314,261,823</b>	<b>196,752,981</b>

ALL FUNDS  
Statement V  
Income and Expenditure  
for the year ended 31 December 1996  
(in Austrian Schillings)

1995		The General Fund	Office for Democratic Institutions and Human Rights	High Commissioner on National Minorities	OSCE Tasks in Bosnia and Herzegovina	Funds relating to the Conflict dealt with by the OSCE Minsk Conference	OSCE Missions	Sanctions Co-ordinator and Assistance Missions	Voluntary Funds	Total
<b>INCOME</b>										
321,424,553	Participating States (Schedule 1)	120,441,465	33,359,902	11,713,000	253,888,613	23,846,154	78,092,204	7,917,404	-	529,258,742
4,000,000	Reallocation of Funds	4,000,000	-	-	-	-	-	-	-	4,000,000
-	Transfer from prior years' Fund balance	-	-	-	-	-	-	-	-	-
6,576,560	Miscellaneous income (Schedule 2)	7,115,839	-	-	1,081,645	7,600	864,772	138,996	4,400	9,213,252
717,582	Exchange rate gains	1,482,150	232,532	-	-	-	-	-	-	1,714,682
9,463,547	Voluntary Contributions (Schedule 3,4 & 5)	-	-	-	-	-	-	-	516,187,069	516,187,069
<b>342,182,243</b>		<b>133,039,454</b>	<b>33,592,434</b>	<b>11,713,000</b>	<b>254,970,258</b>	<b>23,853,754</b>	<b>78,956,976</b>	<b>8,056,400</b>	<b>516,191,469</b>	<b>1,060,373,745</b>
<b>264,309,505</b>	<b>EXPENDITURE</b> (Statements I, II & IV)	<b>112,280,356</b>	<b>35,357,128</b>	<b>10,740,092</b>	<b>227,663,624</b>	<b>16,999,087</b>	<b>68,973,387</b>	<b>8,225,978</b>	<b>319,691,309</b>	<b>799,930,961</b>
(9,057,395)	Adjustment of prior years expenditure	(291,343)	11,948	8,553	-	-	(61,835)	(309,019)	-	(641,696)
<b>86,930,132</b>	<b>Excess of income over expenditure</b>	<b>21,050,441</b>	<b>(1,776,642)</b>	<b>964,355</b>	<b>27,306,634</b>	<b>6,854,667</b>	<b>10,045,424</b>	<b>139,441</b>	<b>196,500,160</b>	<b>261,084,480</b>

ALL FUNDS

Statement VI

Assets and Liabilities  
as at 31 December 1996

(in Austrian Schillings)

1995		The General Fund	Office for Democratic Institutions and Human Rights	High Commissioner on National Minorities	OSCE Tasks in Bosnia and Herzegovina	Funds relating to the Conflict dealt with by the OSCE Minsk Conference	OSCE Missions	Sanctions Co-ordinator and Assistance Missions	Voluntary Funds	Total
<b>ASSETS</b>										
95,761,360	Cash on hand and in banks	268,305,064	15,171,861	161,462	14,266,316	281,865	7,459,268	-	-	305,645,836
	Contributions receivable :									
11,240,231		8,798,364	2,076,610	455,355	519,887	1,016,563	3,935,921	3,010,789	-	19,813,489
55,109,540		23,235,199	4,792,927	1,682,845	36,477,019	3,426,057	11,219,768	1,137,519	-	81,971,334
32,333,472	Accounts receivable	31,561,697	849,767	104,253	3,374,877	-	-	-	-	35,890,594
	Prepaid expenses and advances	311,692	97,765	2,332	670,958	237,488	1,031,098	482,676	5,224,676	8,058,685
95,315,558	Due from other Funds	-	-	1,044,000	-	8,615,033	14,055,991	5,079,213	199,326,162	228,120,399
<b>291,462,844</b>		<b>332,212,016</b>	<b>22,988,930</b>	<b>3,450,247</b>	<b>55,309,057</b>	<b>13,577,006</b>	<b>37,702,045</b>	<b>9,710,197</b>	<b>204,550,838</b>	<b>679,500,337</b>
<b>LIABILITIES :</b>										
16,886,226	Accounts payable	6,015,524	2,619,451	125,075	13,919,667	2,275,894	3,376,993	1,374,657	1,759,340	31,466,601
1,872,150	Reserve for unliquidated obligations	2,588,955	-	425,000	805,214	6,600	392,441	-	237,662	4,455,872
657,215	Funds held for other parties	2,500,398	-	-	25,486	-	-	-	-	2,525,884
14,872,751	Income received in advance	3,509,575	-	-	-	-	5,631,608	-	-	9,141,183
95,315,558	Due to other funds	206,260,143	6,558,442	-	11,590,254	1,521,647	2,093,785	94,562	1,566	228,120,399
204,500	Unallocated surplus	2,280,276	-	-	-	-	-	-	-	2,280,276
-	Revolving Fund	37,290,000	-	-	-	-	-	-	-	37,290,000
<b>129,808,399</b>		<b>260,444,871</b>	<b>9,177,893</b>	<b>550,075</b>	<b>26,340,621</b>	<b>3,804,141</b>	<b>11,494,829</b>	<b>1,469,219</b>	<b>1,998,568</b>	<b>315,280,217</b>
<b>Fund Balances:</b>										
161,654,444	Fund Balances (Statements X, XIV, XVII, XX, XXIV & XXVI)	71,767,145	13,811,037	2,900,172	28,968,436	9,772,865	26,207,217	8,240,978	202,552,270	364,220,120
<b>291,462,844</b>		<b>332,212,016</b>	<b>22,988,930</b>	<b>3,450,247</b>	<b>55,309,057</b>	<b>13,577,006</b>	<b>37,702,045</b>	<b>9,710,197</b>	<b>204,550,838</b>	<b>679,500,337</b>
<b>95,304,674</b>	<b>Fund Balances (excluding contributions receivable)</b>	<b>39,733,582</b>	<b>6,941,500</b>	<b>761,972</b>	<b>(8,028,470)</b>	<b>5,330,245</b>	<b>11,051,528</b>	<b>4,092,670</b>	<b>202,552,270</b>	<b>262,435,298</b>

## ALL FUNDS CONTRIBUTION REPORT

## Schedule 1

Report on Assessed Contributions  
as at 31 December 1996

(in Austrian Schillings)

Contributors	Percentage	Balance as at 1.1.1996	Payments received during 1996 for prior years	Outstanding contributions for prior years as at 31.12.1996	Assessed contributions for 1996	Payments received during 1996 for 1996	Outstanding contributions current year as at 31.12.1996	Balance as at 31.12.1996
<u>Governments</u>								
France	9.00	570,563	570,563	-	50,989,387	49,586,746	1,402,641	1,402,641
Germany	9.00	-	-	-	50,989,387	50,989,387	-	-
Italy	9.00	570,564	570,564	-	50,989,387	49,586,746	1,402,641	1,402,641
Russian Federation	9.00	28,289,389	28,289,389	-	50,989,387	5,105,497	45,883,890	45,883,889
United Kingdom of Great Britain and Northern Ireland	9.00	-	-	-	50,989,387	49,586,747	1,402,640	1,402,640
United States of America	9.00	10,723,848	10,723,848	-	50,989,387	49,586,775	1,402,612	1,402,612
Canada	5.45	-	-	-	30,876,906	30,876,906	-	-
Spain	3.65	-	-	-	20,679,029	20,110,181	568,848	568,848
Belgium	3.55	225,054	225,054	-	20,112,480	19,559,217	553,263	553,263
Netherlands	3.55	-	-	-	20,112,480	20,106,050	6,430	6,431
Sweden	3.55	312	312	-	20,112,480	20,112,480	-	-
Switzerland	2.30	-	-	-	13,030,621	13,030,621	-	-
Austria	2.05	129,961	129,961	-	11,614,249	11,294,760	319,489	319,489
Denmark	2.05	-	-	-	11,614,249	11,614,249	-	-
Finland	2.05	-	-	-	11,614,249	11,294,760	319,489	319,489
Norway	2.05	-	-	-	11,614,249	11,613,610	639	639
Ukraine	1.75	18,883	18,883	-	9,914,603	9,914,603	-	-
Poland	1.40	-	-	-	7,931,682	7,931,682	-	-
Turkey	1.00	-	-	-	5,665,487	5,509,638	155,849	155,850
Belarus	0.70	2,631,674	-	2,631,674	3,965,841	-	3,965,841	6,597,515
Greece	0.70	47,221	47,221	-	3,965,841	3,856,746	109,095	109,095
Hungary	0.70	395,862	395,862	-	3,965,841	3,965,841	-	-
Romania	0.70	44,377	44,377	-	3,965,841	2,098,261	1,867,580	1,867,580
Czech Republic	0.67	-	-	-	3,795,877	3,795,877	-	-
Bulgaria	0.55	-	-	-	3,116,018	1,596,809	1,519,209	1,519,209
Ireland	0.55	174	174	-	3,116,018	3,116,018	-	-
Kazakhstan	0.55	4,292,855	1,040,916	3,251,939	3,116,018	-	3,116,018	6,367,956
Luxembourg	0.55	62,606	62,606	-	3,116,018	2,552,106	563,912	563,912
Portugal	0.55	21,952	21,952	-	3,116,018	3,030,300	85,718	85,718
Uzbekistan	0.55	1,871,111	1,871,111	-	3,116,018	751,092	2,364,926	2,364,926
Yugoslavia (Serbia & Montenegro)	0.55	4,512,155	-	4,512,155	3,116,018	-	3,116,018	7,628,173
carried forward	95.72	54,408,561	44,012,793	10,395,768	542,300,453	472,173,705	70,126,748	80,522,516

ALL FUNDS CONTRIBUTIONS

Schedule 1 (continued)

Contributors	Percentage	Balance as at 1.1.1996	Payments received during 1996 for prior years	Outstanding contributions for prior years as at 31.12.1996	Assessed contributions for 1996	Payments received during 1996 for 1996	Outstanding contributions current year as at 31.12.1996	Balance as at 31.12.1996
<u>brought forward</u>	95.72	54,408,561	44,012,793	10,395,768	542,300,453	472,173,705	70,126,748	80,522,516
Slovak Republic	0.33	-	-	-	1,869,611	1,818,182	51,429	51,429
Albania	0.19	-	-	-	1,076,443	816,869	259,574	259,574
Bosnia & Herzegovina	0.19	1,563,958	167,000	1,396,958	1,076,443	-	1,076,443	2,473,401
Croatia	0.19	989,290	819,033	170,257	1,076,443	-	1,076,443	1,246,699
Cyprus	0.19	114,247	114,247	-	1,076,443	1,076,443	-	-
Estonia	0.19	130	130	-	1,076,443	1,076,443	-	-
Iceland	0.19	327,863	327,863	-	1,076,443	1,052,675	23,768	23,768
Latvia	0.19	516,288	516,288	-	1,076,443	689,179	387,264	387,264
The former Yugoslav Republic of Macedonia	0.19	-	-	-	1,076,443	772,966	303,477	303,477
Lithuania	0.19	16,291	16,291	-	1,076,443	400,578	675,865	675,865
Moldova	0.19	329,423	6,670	322,753	1,076,443	-	1,076,443	1,399,196
Slovenia	0.19	1,724	1,724	-	1,076,443	883,782	192,661	192,661
Armenia	0.185	1,390,805	-	1,390,805	1,048,115	-	1,048,115	2,438,920
Azerbaijan	0.185	1,289,846	554,111	735,735	1,048,115	-	1,048,115	1,783,850
Georgia	0.185	1,536,195	-	1,536,195	1,048,115	-	1,048,115	2,584,310
Kyrgyzstan	0.185	1,430,077	-	1,430,077	1,048,115	-	1,048,115	2,478,193
Tajikistan	0.185	873,903	-	873,903	1,048,115	-	1,048,115	1,922,018
Turkmenistan	0.185	1,561,038	-	1,561,038	1,048,115	-	1,048,115	2,609,153
Andorra	0.125	-	-	-	432,529	-	432,529	432,529
Holy See	0.125	-	-	-	763,317	763,317	-	-
Liechtenstein	0.125	-	-	-	763,317	763,317	-	-
Malta	0.125	1	1	-	763,317	763,317	-	-
Monaco	0.125	130	130	-	763,317	763,317	-	-
San Marino	0.125	-	-	-	763,317	763,317	-	-
<b>Total</b>	<b>100.00</b>	<b>66,349,770</b>	<b>46,536,281</b>	<b>19,813,489</b>	<b>566,548,741</b>	<b>484,577,407</b>	<b>81,971,334</b>	<b>101,784,823</b>

**ALL FUNDS**  
**LIQUIDITY POSITION (consolidated)**

**Statement VII**

**as at 31 December 1996**

**(in Austrian Schillings)**

1995		1996
	<u>Source of Funds</u>	
-	Excess of income over expenditure	261,084,480
-	Increase in Funds held for Other Parties	1,868,669
-	Increase in unallocated Surplus	2,075,776
-	Increase in Accounts Payable	14,580,376
-	Increase in Unliquidated Obligations	2,583,723
-		<u>282,193,024</u>
	<u>Application of Funds</u>	
-	Increase in Contributions Receivable	35,435,051
-	Decrease in Income received in Advance	5,731,568
-	Increase in Accounts Receivable	3,557,122
-	Increase in Prepaid Expenses	6,356,002
-	Refund of Cash Surplus	58,434,342
-	Adjustment to fund balances	84,465
-		<u>109,598,548</u>
-	Net Cash inflow (outflow)	172,594,476
-	Revolving Fund	37,290,000
-	Cash at the beginning of Period	95,761,360
-	Cash at the end of Period	<u><u>305,645,836</u></u>



ALL FUNDS

Schedule 2

MISCELLANEOUS INCOME  
for the year ended 31 December 1996

(in Austrian Schillings)

DESCRIPTION	AMOUNT
<b>General Fund</b>	
Bank Interest	10,214,398
Reimbursement of Value Added Tax	173,092
Reimbursement of Insurance Claims	321,135
Reimbursement from Travel Agent	321,757
Sale of OSCE Publications	7,444
Other Sources	78,014
Sub-total General Fund	11,115,839
less: Reallocation to Budgeted Income (GF)	(4,000,000)
Total General Fund	7,115,839
<b>OSCE Missions and SAMs</b>	
Reimbursement of Insurance Claims	1,449,369
Reimbursement of Value Added Tax	306,383
Sale of Vehicle	236,600
Other Sources	105,061
Total OSCE Missions and SAMs	2,097,413
<b>Grand Total</b>	<b>9,213,252</b>

THE GENERAL FUND

Statement VIII

Income and Expenditure  
for the year ended 31 December 1996

(in Austrian Schillings)

1995		1996
<b>INCOME</b>		
123,141,521	Assessed contributions (Schedule 1)	120,441,465
4,000,000	Reallocation from miscellaneous income	4,000,000
(758,592)	Reallocation from other Funds	-
<u>126,382,929</u>		<u>124,441,465</u>
4,778,922	Miscellaneous income (Schedule 2)	7,115,839
717,582	Exchange rate gains	1,482,150
<u>131,879,433</u>	<b>Total income</b>	<u>133,039,454</u>
<b>EXPENDITURE</b>		
105,621,705	(Statement I & II)	112,280,356
(2,541,230)	Adjustment of prior year's expenditure	(291,343)
<u>103,080,475</u>	<b>Total expenditure</b>	<u>111,989,013</u>
<u>28,798,958</u>	Excess of income over expenditure	<u>21,050,441</u>

THE GENERAL FUND

Statement IX

Assets and Liabilities  
as at 31 December 1996

(in Austrian Schillings)

1995		1996
<b>ASSETS</b>		
83,494,112	Cash on hand and in banks	268,305,064
	Contributions receivable :	
	(Schedule 1)	
5,000,924	prior years	8,798,364
21,984,913	current year	23,235,199
31,476,606	Accounts receivable	31,561,697
	Prepaid expenses and	
245,547	advances to suppliers	311,692
4,652,651	Amount due from other Funds	-
<b>146,854,753</b>		<b>332,212,016</b>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
4,890,600	Accounts payable	6,015,524
1,600,024	Reserve for unliquidated obligations	2,588,955
558,950	Funds held for other parties	2,500,398
-	Income received in advance	3,509,575
90,662,907	Due to other funds	206,260,143
204,500	Unallocated surplus	2,280,276
-	Revolving Fund	37,290,000
<b>97,916,981</b>		<b>260,444,871</b>
<b>Fund Balances</b>		
48,937,772	Fund balance	71,767,145
	(Statement X)	
<b>146,854,753</b>		<b>332,212,016</b>
<b>21,951,935</b>	<b>Fund Balance:</b> (excluding contributions receivable)	<b>39,733,582</b>

**THE GENERAL FUND**

**Statement X**

**Fund Balance  
for the year ended 31 December 1996**

**(in Austrian Schillings)**

1995		1996
3,544,603	Adjusted Cash surplus as at 31.12. 1993	-
6,868,009	Contributions receivable as at 31.12. 1993	-
<u>13,270,809</u>	Excess of income over expenditure for 1994	
23,683,421	Accrued balance as at 1. January	48,937,772
(3,544,607)	Cash surplus/deficit from previous years	1,778,932
<u>20,138,814</u>	<b>Adjusted Fund Balance</b>	<u>50,716,704</u>
	add:	
28,798,958	Excess of current year's income over expenditure	21,050,441
<u>48,937,772</u>	<b>Accrued balance as at 31 December</b>	<u>71,767,145</u>

**CASH SURPLUS**

3,544,603	Cash surplus as at 31 December 1994	(1,778,932)
(1,778,932)	Cash surplus for 1995	23,730,871
(3,544,607)	Cash surplus/deficit from previous years	1,778,932
<u>(1,778,936)</u>	<b>Cash surplus as at 1 January 1996</b>	<u>23,730,871</u>
21,951,935	Cash surplus as at 31 December 1996	39,733,582
<u>23,730,871</u>	<b>Cash surplus for 1996</b>	<u>16,002,711</u>

REVOLVING FUND

Statement XI

as at 31 December 1996

(in Austrian Schillings)

1995		1996
-	Balance as at 1 January 1996	-
	Add/(Less)	
-	Funding during 1996	37,290,000
<hr/>		<hr/>
<hr/>		<hr/>
-		37,290,000

OFFICE FOR DEMOCRATIC INSTITUTIONS AND HUMAN RIGHTS

Statement XII

Income and Expenditure  
for the year ended 31 December 1996

(in Austrian Schillings)

1995		1996
<b>INCOME</b>		
39,662,645	Assessed contributions (Schedule 1)	33,359,902
-	Reallocation from the General Fund	-
-	Transfer from prior year's Fund balance	-
<u>39,662,645</u>		<u>33,359,902</u>
103,388	Miscellaneous income	-
-	Exchange rate gains	232,532
<u>39,766,033</u>	<b>Total income</b>	<u>33,592,434</u>
<b>EXPENDITURE</b>		
28,215,799	(Statement I & II)	35,357,128
(196,529)	Adjustment of prior year's expenditure	11,948
<u>28,019,270</u>	<b>Total expenditure</b>	<u>35,369,076</u>
<u>11,746,763</u>	<b>Excess of income over expenditure</b>	<u>(1,776,642)</u>

OFFICE FOR DEMOCRATIC INSTITUTIONS AND HUMAN RIGHTS

Statement XIII

Assets and Liabilities  
as at 31 December 1996

(in Austrian Schillings)

1995		1996
<b>ASSETS</b>		
5,469,975	Cash on hand and in banks	15,171,861
	Contributions receivable :	
	(Schedule 1)	
1,142,894	prior years	2,076,610
7,027,130	current year	4,792,927
787,315	Accounts receivable	849,767
9,743	Prepaid expenses and advances to suppliers	97,765
7,531,052	Amount due from other Funds	-
<u>21,968,109</u>		<u>22,988,930</u>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
632,609	Accounts payable	2,619,451
39,656	Reserve for unliquidated obligations	-
-	Due to other funds	6,558,442
<u>672,265</u>		<u>9,177,893</u>
<b>Fund Balances</b>		
21,295,844	Fund balance (Statement XIV)	13,811,037
<u>21,968,109</u>		<u>22,988,930</u>
<u>13,125,820</u>	<b>Fund Balance:</b> (excluding contributions receivable)	<u>6,941,500</u>

OFFICE FOR DEMOCRATIC INSTITUTIONS AND HUMAN RIGHTS

Statement XIV

Fund Balance  
for the year ended 31 December 1996

(in Austrian Schillings)

1995		1996
3,361,695	Adjusted Cash surplus as at 31.12. 1993	
4,663,778	Contributions receivable as at 31.12. 1993	
<u>4,885,303</u>	Excess of income over expenditure for 1994	
12,910,776	Accrued balance as at 1. January	21,295,844
	less:	
	Fund adjustment :	
-	Transfer to current year's income	-
(3,361,695)	Refund of cash surplus from previous years	(5,708,165)
-	Adjustment of prior year's receivables	-
<u>9,549,081</u>	Adjusted Fund Balance	<u>15,587,679</u>
	add:	
11,746,763	Excess of current year's income over expenditure	(1,776,642)
<u>21,295,844</u>	Accrued balance as at 31 December	<u>13,811,037</u>

CASH SURPLUS

3,361,695	Cash surplus as at 31 December 1994	5,708,165
5,708,165	Cash surplus for 1995	7,417,655
-	Transfer to current year's income	-
(3,361,695)	Refund of cash surplus from previous years	(5,708,165)
-	Adjustment of prior year's receivables	-
<u>5,708,165</u>	Cash surplus as at 1 January 1996	<u>7,417,655</u>
13,125,820	Cash surplus as at 31 December 1996	6,941,500
<u>7,417,655</u>	Cash surplus for 1996	<u>(476,155)</u>



HIGH COMMISSIONER ON NATIONAL MINORITIES

Statement XV

Income and Expenditure  
for the year ended 31 December 1996

(in Austrian Schillings)

1995		1996
<b>INCOME</b>		
9,406,451	Assessed contributions (Schedule 1)	11,713,000
-	Reallocation from the General Fund	-
<u>9,406,451</u>		<u>11,713,000</u>
60,353	Miscellaneous income	-
-	Exchange rate gains	-
<u>9,466,804</u>	<b>Total income</b>	<u>11,713,000</u>
<b>EXPENDITURE</b>		
8,445,958	EXPENDITURE (Statement I & II)	10,740,092
-	Adjustment of prior year's expenditure	8,553
<u>8,445,958</u>	<b>Total expenditure</b>	<u>10,748,645</u>
<u>1,020,846</u>	Excess of income over expenditure	<u>964,355</u>

HIGH COMMISSIONER ON NATIONAL MINORITIES

Statement XVI

Assets and Liabilities  
as at 31 December 1996

(in Austrian Schillings)

1995		1996
<b>ASSETS</b>		
185,530	Cash on hand and in banks	161,462
	Contributions receivable :	
	(Schedule 1)	
212,248		455,355
2,138,333	prior years	1,682,845
	current year	
69,551	Accounts receivable	104,253
2,264	Prepaid expenses and advances to suppliers	2,332
-	Amount due from other Funds	1,044,000
<u>2,607,927</u>		<u>3,450,247</u>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
440,904	Accounts payable	125,075
-	Reserve for unliquidated obligations	425,000
98,265	Funds held for other parties	-
-	Income received in advance	-
727,139	Due to other funds	-
<u>1,266,308</u>		<u>550,075</u>
<b>Fund Balances</b>		
1,341,619	Fund balance (Statement XVII)	2,900,172
<u>2,607,927</u>		<u>3,450,247</u>
<u>(1,008,963)</u>	<b>Fund Balance:</b> (excluding contributions receivable)	<u>761,972</u>

HIGH COMMISSIONER ON NATIONAL MINORITIES

Statement XVII

Fund Balance  
for the year ended 31 December 1996

(in Austrian Schillings)

1995		1996
353,973	Adjusted Cash surplus as at 31.12. 1993	353,973
513,299	Contributions receivable as at 31.12. 1993	513,299
<u>(192,527)</u>	Excess of income over expenditure for 1994	<u>(192,527)</u>
674,746	Accrued balance as at 1. January	1,341,619
(353,973)	Cash surplus/deficit from previous years	594,198
-	Adjustment of prior year's receivables	-
<u>320,773</u>	Adjusted Fund Balance	<u>1,935,817</u>
	add:	
1,020,846	Excess of current year income over expenditure	964,355
<u>1,341,619</u>	Accrued balance as at 31 December	<u>2,900,172</u>

CASH SURPLUS

353,973	Cash surplus as at 31 December 1994	(594,198)
(594,198)	Cash surplus for 1995	(414,765)
-	Transfer to current year's income	-
(353,973)	Cash surplus/deficit from previous years	594,198
-	Adjustment of prior year's receivables	-
<u>(594,198)</u>	Cash surplus as at 1 January 1996	<u>(414,765)</u>
(1,008,963)	Cash surplus as at 31 December 1996	761,972
<u>(414,765)</u>	Cash surplus for 1996	<u>1,176,737</u>

## OSCE TASKS IN BOSNIA AND HERZEGOVINA

## Statement XVIII

Income and Expenditure  
for the year ended 31 December 1996

(in Austrian Schillings)

1995	1996
<b>INCOME</b>	
-	Assessed contributions (Schedule 1) 253,888,613
-	Reallocation from the General Fund -
-	Transfer of prior year's Fund balance from the Mission to Sarajevo -
-	<u>253,888,613</u>
-	Miscellaneous income 1,081,645
-	Exchange rate gains -
-	<u>Total income 254,970,258</u>
<b>EXPENDITURE</b>	
-	EXPENDITURE (Statement I & II) 227,663,624
-	Adjustment of prior year's expenditure -
-	<u>Total expenditure 227,663,624</u>
-	<u>Excess of income over expenditure 27,306,634</u>

## OSCE TASKS IN BOSNIA AND HERZEGOVINA

## Statement XIX

Assets and Liabilities  
as at 31 December 1996

(in Austrian Schillings)

1995	1996
<b>ASSETS</b>	
-	14,266,316
	Cash on hand and in banks
	Contributions receivable :
	(Schedule 1)
-	519,887
	prior years
-	36,477,019
	current year
-	3,374,877
	Accounts receivable
-	670,958
	Prepaid expenses and advances to suppliers
9,241,143	-
	Amount due from General Fund
<b>9,241,143</b>	<b>55,309,057</b>
<b>LIABILITIES AND FUND BALANCES</b>	
<b>Liabilities</b>	
-	13,919,667
	Accounts payable
-	805,214
	Reserve for unliquidated obligations
-	25,486
	Funds held for other parties
9,241,143	-
	Income received in advance
-	11,590,254
	Due to other funds
<b>9,241,143</b>	<b>26,340,621</b>
<b>Fund Balances</b>	
-	28,968,436
	Fund balance (Statement XX)
<b>9,241,143</b>	<b>55,309,057</b>
<b>Fund Balance:</b>	
-	(8,028,470)
	(excluding contributions receivable)

OSCE TASKS IN BOSNIA AND HERZEGOVINA

Statement XX

Fund Balance  
for the year ended 31 December 1996

(in Austrian Schillings)

1995	1996
-	-
Accrued balance as at 1. January	
less:	
Fund adjustment :	
-	1,661,802
Transfer to current fund balance From the Mission to Sarajevo	
-	-
Refund of cash surplus from previous years	
-	-
Adjustment of prior year's	
-	1,661,802
Adjusted Fund Balance	
add:	
-	27,306,634
Excess of current year's income over expenditure	
-	28,968,436
Accrued balance as at 31 December	

CASH SURPLUS

-	-
Cash surplus as at 31 December 1994	
-	-
Cash surplus for 1995	
-	-
Transfer to current year's income	
-	-
Refund of cash surplus from previous years	
-	-
Adjustment of prior year's	
-	-
Cash surplus as at 1 January 1996	
-	(8,028,470)
Cash surplus as at 31 December 1996	
-	(8,028,470)
Cash surplus for 1996	

FUNDS RELATING TO THE CONFLICT DEALT WITH BY THE OSCE MINSK CONFERENCE

Statement XXI

Income and Expenditure  
for the year ended 31 December 1996

(in Austrian Schillings)

Fund	Fund Balance 1.1.1996	Contributions			Total Income	Total Income and Opening Balance	Expenditure	Fund Adjustment	Fund Balance 31.12.1996
		Assessed (Schedule 1)	Other Income	Reallocation of income					
PG Initial Operations Planning Group	-	-	-	-	-	-	-	-	-
PH High Level Planning Group	1,013,094	2,900,000	7,600	-	2,907,600	3,920,694	2,426,505	(205,288)	1,288,901
PM The Minsk Process	674,637	14,051,154	-	-	14,051,154	14,725,791	7,124,877	1,435,755	9,036,669
PN Contingency Fund	-	-	-	-	-	-	-	-	-
PR Personal Representative of the CIO on the conflict dealt with by the OSCE Minsk Conference	(151,331)	6,895,000	-	-	6,895,000	6,743,669	7,447,705	151,331	(552,705)
<b>Grand total</b>	<b>1,536,400</b>	<b>23,846,154</b>	<b>7,600</b>	<b>-</b>	<b>23,853,754</b>	<b>25,390,154</b>	<b>16,999,087</b>	<b>1,381,798</b>	<b>9,772,865</b>

FUNDS RELATING TO THE CONFLICT DEALT WITH BY THE OSCE MINSK CONFERENCE

Statement XXII

Assets and Liabilities  
as at 31 December 1996

(In Austrian Schillings)

Fund	Cash on hand and in Banks	Due from General Fund	Contributions Receivable (Schedule 1)	Prepayments	Total Assets	Accounts Payable	Reserve for Unliq. Oblig.	Income Rec'd In Advance	Due to General Fund	Total Liabilities	Fund Balance including Receivables	Fund Balance excluding Receivables
PG Initial Operations Planning Group	-	-	-	-	-	-	-	-	-	-	-	-
PH High Level Planning Group	3,312	926,980	648,531	1,263	1,580,066	291,165	-	-	-	291,165	1,288,901	840,370
PM The Minsk Process	-	7,888,073	2,803,461	9,130	10,500,664	1,463,995	-	-	-	1,463,995	9,036,669	6,233,208
PN Contingency Fund	-	-	-	-	-	-	-	-	-	-	-	-
PR Personal Representative of the CIO on the conflict dealt with by the OSCE Minsk Conference	278,553	-	990,628	227,095	1,496,276	520,734	6,600	-	1,521,647	2,048,981	(552,705)	(1,543,333)
<b>Grand total</b>	<b>281,865</b>	<b>8,815,033</b>	<b>4,442,620</b>	<b>237,488</b>	<b>13,577,006</b>	<b>2,275,894</b>	<b>6,600</b>	<b>-</b>	<b>1,521,647</b>	<b>3,804,141</b>	<b>9,772,865</b>	<b>5,330,245</b>



## OSCE MISSION FUNDS

## Statement XXIII

Income and Expenditure  
for the year ended 31 December 1996

(in Austrian Schillings)

Mission	Fund Balance 1.1.1996	Assessed Contributions (Schedule 1)	Reallocation of Funds	Other Income (Schedule 2)	Total Income	Total Income and Opening Balance	Expenditure (Statement II)	Fund Adjustment	Fund Balance 31.12.1996
<b>OSCE Missions</b>									
MR Representative to the Estonian Government Commission	(26,858)	910,000	-	40,218	950,218	923,360	881,203	239,788	281,945
MD The OSCE Representative to the JC on Skrunda Radar Station	175,857	499,000	-	-	499,000	674,857	316,631	(91,531)	266,695
MC The Assistance Group to Chechnya	4,216,992	13,919,000	-	16,865	13,935,865	18,152,857	13,748,807	(869,618)	3,534,432
ME The Mission to Estonia	569,674	4,353,000	-	19,421	4,372,421	4,942,095	3,999,019	(151,296)	791,780
MG The Mission to Georgia	14,510,106	15,884,000	-	370,445	16,254,445	30,764,551	14,510,907	(10,375,515)	5,878,129
MK The Mission to Kosovo, Sandjak & Vojvodina	12,330,641	-	-	-	-	12,330,641	-	(11,886,983)	443,658
ML The Mission to Latvia	2,958,868	6,249,000	-	110,945	6,359,945	9,318,813	5,232,310	(1,566,023)	2,520,480
MM The Mission to Moldova	2,363,470	7,462,204	-	138,612	7,600,816	9,964,286	6,152,208	(1,089,455)	2,722,623
MN The Mission to area dealt with by the OSCE Minsk Conference	-	-	-	-	-	-	-	-	-
MB The Mission to Sarajevo	5,344,116	-	-	-	-	5,344,116	-	(5,344,116)	-
MS The Mission to Skopje	3,976,570	4,770,000	-	53,941	4,823,941	8,800,511	4,411,899	(3,113,472)	1,275,140
MT The Mission to Tajikistan	3,957,917	7,915,000	-	75,238	7,990,238	11,948,155	7,873,104	(1,870,195)	2,204,856
MU The Mission to Ukraine	4,303,448	5,631,000	-	21,573	5,652,573	9,956,021	5,187,915	(2,364,539)	2,403,567
MX Experts to Ukraine	843,661	-	-	-	-	843,661	-	(817,879)	25,782
MZ The Mission to Croatia	-	10,500,000	-	17,514	10,517,514	10,517,514	6,659,384	-	3,858,130
<b>Sub-total</b>	<b>55,524,462</b>	<b>78,092,204</b>	<b>-</b>	<b>864,772</b>	<b>78,956,976</b>	<b>134,481,438</b>	<b>68,973,387</b>	<b>(39,300,834)</b>	<b>26,207,217</b>

## Statement XXIII (continued)

Mission	Fund Balance 1.1.1996	Assessed Contributions (Shedule1)	Reallocation of Funds	Other Income (Schedule 2)	Total Income	Total Income and Opening Balance	Expenditure (Statement II)	Fund Adjustment	Fund Balance 31.12.1996
<b><u>Sanctions Co-ordinator and Sanctions Assistance Missions</u></b>									
SO Sanctions Co-ordinator	1,227,818	972,750	-	-	972,750	2,200,568	1,115,840	(868,252)	216,476
SA The SAM in Albania	1,020,858	975,000	-	-	975,000	1,995,858	569,624	(710,108)	716,126
SB The SAM in Bulgaria	1,657,974	912,600	-	-	912,600	2,570,574	1,135,010	(1,102,861)	332,703
SC The SAM in Croatia	1,210,783	990,633	-	2,409	993,042	2,203,825	720,032	(874,179)	609,614
SF The SAM in the former Yugoslav Republic of Macedonia	3,914,708	915,300	-	497	915,797	4,830,505	713,543	(2,823,692)	1,293,270
SH The SAM in Hungary	168,730	411,469	-	136,090	547,559	716,289	481,104	78,823	314,008
SR The SAM in Romania	(1,932,981)	845,902	-	-	845,902	(1,087,079)	684,506	2,610,802	839,217
SU The SAM in Ukraine	(179,858)	18,750	-	-	18,750	(161,108)	51,846	299,231	86,277
SZ SAM Communication	19,793,742	1,875,000	-	-	1,875,000	21,668,742	2,754,473	(15,080,982)	3,833,287
<b>Sub-total</b>	<b>26,881,774</b>	<b>7,917,404</b>	<b>-</b>	<b>138,996</b>	<b>8,056,400</b>	<b>34,938,174</b>	<b>8,225,978</b>	<b>(18,471,218)</b>	<b>8,240,978</b>
<b>Grand total</b>	<b>82,406,236</b>	<b>86,009,608</b>	<b>-</b>	<b>1,003,768</b>	<b>87,013,376</b>	<b>169,419,612</b>	<b>77,199,365</b>	<b>(57,772,052)</b>	<b>34,448,195</b>

## OSCE MISSION FUNDS

## Statement XXIV

Assets and Liabilities  
as at 31 December 1996

(in Austrian Schillings)

Mission	Cash on hand and in Banks	Due from General Fund	Contributions Receivable (Schedule 1)	Pre-payments	Total Assets	Accounts Payable	Reserve for Unliq. Oblig.	Income Rec'd In Advance	Due to General Fund	Total Liabilities	Fund Balance including Receivables	Fund Balance excluding Receivables	
<b>OSCE Missions</b>													
MR	Representative to the Estonian Government Commission	280,505	-	164,872	14,456	459,833	11,342	-	-	166,546	177,888	281,945	117,073
MD	The OSCE Representative to the JC on Skrunnda Radar Station	-	182,776	83,919	-	266,695	-	-	-	-	-	266,695	182,776
MC	The Assistance Group to Chechny	3,814,247	-	2,575,963	47,905	6,438,115	992,938	247,346	-	1,663,399	2,903,683	3,534,432	958,469
ME	The Mission to Estonia	470,803	-	783,394	8,832	1,263,029	211,371	-	-	259,878	471,249	791,780	8,386
MG	The Mission to Georgia	401,029	2,303,492	3,379,158	330,078	6,413,757	451,918	83,710	-	-	535,628	5,878,129	2,498,971
MK	The Mission to Kosovo, Sandjak & Vojvodina	-	160,342	283,316	-	443,658	-	-	-	-	-	443,658	160,342
ML	The Mission to Latvia	538,263	765,921	1,272,084	-	2,576,268	55,788	-	-	-	55,788	2,520,480	1,248,396
MM	The Mission to Moldova	39,919	1,290,667	1,421,997	5,236	2,757,819	35,196	-	-	-	35,196	2,722,623	1,300,628
MN	The Mission to area dealt with by the OSCE Minsk Conference	-	5,631,608	-	-	5,631,608	-	-	5,631,608	-	5,631,608	-	-
MB	The Mission to Sarajevo	-	-	-	-	-	-	-	-	-	-	-	-
MS	The Mission to Skopje	430,159	-	1,045,386	15,233	1,490,778	211,676	-	-	3,962	215,638	1,275,140	229,754
MT	The Mission to Tajikistan	171,787	1,077,010	1,457,441	3,300	2,709,538	487,182	17,500	-	-	504,682	2,204,856	747,415
MU	The Mission to Ukraine	1,062,401	487,064	1,164,455	69,806	2,783,726	380,159	-	-	-	380,159	2,403,567	1,239,112
MX	Experts to Ukraine	-	10,650	15,132	-	25,782	-	-	-	-	-	25,782	10,650
MZ	The Mission to Croatia	250,155	2,146,461	1,508,570	536,252	4,441,438	539,423	43,885	-	-	583,308	3,858,130	2,349,560
<b>Sub-total</b>		<b>7,459,268</b>	<b>14,055,991</b>	<b>15,155,688</b>	<b>1,031,098</b>	<b>37,702,045</b>	<b>3,376,993</b>	<b>392,441</b>	<b>5,631,608</b>	<b>2,093,785</b>	<b>11,494,827</b>	<b>26,207,218</b>	<b>11,051,530</b>

## Statement XXIV (continued)

Mission	Cash on hand and in Banks	Due from General Fund	Contributions Receivable (Schedule 1)	Pre-payments	Total Assets	Accounts Payable	Reserve for Unliq. Oblig.	Income Rec'd In Advance	Due to General Fund	Total Liabilities	Fund Balance including Receivables	Fund Balance excluding Receivables	
<b>Sanctions Co-ordinator and Sanctions Assistance Missions</b>													
SO	Sanctions Co-ordinator	-	-	286,679	-	286,679	-	-	-	70,203	70,203	216,476	(70,203)
SA	The SAM in Albania	-	461,293	254,833	-	716,126	-	-	-	-	-	716,126	461,293
SB	The SAM in Bulgaria	-	-	357,062	-	357,062	-	-	-	24,359	24,359	332,703	(24,359)
SC	The SAM in Croatia	-	315,585	294,029	-	609,614	-	-	-	-	-	609,614	315,585
SF	The SAM in the former Yugoslav Republic of Macedonia	-	643,581	649,689	-	1,293,270	-	-	-	-	-	1,293,270	643,581
SH	The SAM in Hungary	-	123,163	190,845	-	314,008	-	-	-	-	-	314,008	123,163
SR	The SAM in Romania	-	284,633	507,883	46,701	839,217	-	-	-	-	-	839,217	331,334
SU	The SAM in Ukraine	-	915,457	93,436	-	1,008,893	922,616	-	-	-	922,616	86,277	(7,159)
SZ	SAM Communication	-	2,335,501	1,513,852	435,975	4,285,328	452,041	-	-	-	452,041	3,833,287	2,319,435
	<b>Sub-total</b>	-	<b>5,079,213</b>	<b>4,148,308</b>	<b>482,676</b>	<b>9,710,197</b>	<b>1,374,657</b>	-	-	<b>94,562</b>	<b>1,469,219</b>	<b>8,240,978</b>	<b>4,092,670</b>
	<b>Grand total</b>	<b>7,459,268</b>	<b>19,135,204</b>	<b>19,303,996</b>	<b>1,513,774</b>	<b>47,412,242</b>	<b>4,751,650</b>	<b>392,441</b>	<b>5,631,608</b>	<b>2,188,347</b>	<b>12,964,046</b>	<b>34,448,196</b>	<b>15,144,200</b>

VOLUNTARY FUNDS

Statement XXV

Income and Expenditure  
for the year ended 31 December 1996

(in Austrian Schillings)

1995		The Fund for Voluntary Contributions to Support OSCE Action for Peace, Democracy and Stability in Bosnia and Herzegovina	Voluntary Fund to Foster the Integration of Recently Admitted Participating States	Other Activities or Special Projects financed by Voluntary Contributions	Total
<b>INCOME</b>					
9,463,547	Contributions Received (Schedule 3,4 &5)	511,014,804	911,272	4,260,993	516,187,069
-	Miscellaneous income	-	-	4,400	4,400
<u>9,463,547</u>		<u>511,014,804</u>	<u>911,272</u>	<u>4,265,393</u>	<u>516,191,469</u>
<b>4,536,828</b>	<b>EXPENDITURE</b> (Statements III &IV )	<b>314,261,823</b>	<b>1,007,636</b>	<b>4,421,850</b>	<b>319,691,309</b>
(1,487,816)	Fund Adjustments	-	-	-	-
<u>6,414,535</u>	Excess of income over expenditure	<u>196,752,981</u>	<u>(96,364)</u>	<u>(156,457)</u>	<u>196,500,160</u>

## VOLUNTARY FUNDS

## Statement XXVI

Assets and Liabilities  
as at 31 December 1996

(in Austrian Schillings)

1995	The Fund for Voluntary Contributions to Support OSCE Action for Peace, Democracy and Stability in Bosnia and Herzegovina	Voluntary Fund to Foster the Integration of Recently Admitted Participating States	Other Activities or Special Projects financed by Voluntary Contributions	Total
<b>ASSETS</b>				
-	Cash on hand and in banks	-	-	-
-	Contributions receivable	-	-	-
9,140	Prepaid expenses and advances	5,091,786	132,890	5,224,676
6,127,435	Due from other Funds	194,952,126	3,242,646	199,326,162
<b>6,136,575</b>	<b>200,043,912</b>	<b>1,131,390</b>	<b>3,375,536</b>	<b>204,550,838</b>
<b>LIABILITIES :</b>				
-	Accounts payable	1,759,340	-	1,759,340
-	Reserve for unliquidated obligations	237,662	-	237,662
-	Income received in advance	-	-	-
-	Due to other funds	-	1,566	1,566
-	<b>1,997,002</b>	<b>-</b>	<b>1,566</b>	<b>1,998,568</b>
<b>Fund Balances:</b>				
6,136,575	Fund Balances (Statements XXVIII, XXX & XXXII)	198,046,910	3,373,970	202,552,270
<b>6,136,575</b>	<b>200,043,912</b>	<b>1,131,390</b>	<b>3,375,536</b>	<b>204,550,838</b>

THE FUND TO SUPPORT OSCE ACTION FOR PEACE, DEMOCRACY AND STABILITY IN BOSNIA AND HERZEGOVINA

Statement XXVII

Income and Expenditure  
for the year ended 31 December 1996

(in Austrian Schillings)

FUND	Fund Balance 1.1.1996	Contributions Received (Schedule 3)	Other Income	Total Income	Expenditure	Fund Adjustment	Fund Balance 31.12.1996
<b>Human Rights</b>							
YC For the Human Rights Activities	-	426,493	-	426,493	-	-	426,493
YE For the Human Rights Ombudsperson	-	10,390,855	-	10,390,855	7,040,000	-	3,350,855
YH For the Human Rights Chamber	-	10,404,278	-	10,404,278	9,280,000	-	1,124,278
YI For staffing the office of the Human Rights Ombudsperson	-	1,130,000	-	1,130,000	1,129,920	-	80
<b>Elections</b>							
YJ For the elections (Voter Education)	-	3,284,146	-	3,284,146	-	-	3,284,146
YK For the elections and projects	-	47,651,220	-	47,651,220	20,118,745	-	27,532,475
YL For the elections	-	103,400,200	-	103,400,200	51,880,297	-	51,519,903
YM For election related costs	-	21,000,000	-	21,000,000	13,783,702	-	7,216,298
YN For the elections	-	29,535,000	-	29,535,000	28,061,431	-	1,473,569
YO For the elections	-	32,549,919	-	32,549,919	21,198,819	-	11,351,100
YP For election security materials	-	2,712,500	-	2,712,500	2,712,500	-	-
YQ For the elections	-	4,725,591	-	4,725,591	-	-	4,725,591
YR For the elections	-	100,000	-	100,000	100,000	-	-
<b>Sub-total - carried forward</b>	-	<b>267,310,202</b>	-	<b>267,310,202</b>	<b>155,305,414</b>	-	<b>112,004,788</b>

## Statement XXVII

(Continued)

FUND	Fund Balance 1.1.1996	Contributions Received (Schedule 3)	Other Income	Total Income	Expenditure	Fund Adjustment	Fund Balance 31.12.1996
<b><i>Sub-total - brought forward</i></b>	-	<b>267,310,202</b>	-	<b>267,310,202</b>	<b>155,305,414</b>	-	<b>112,004,788</b>
YS For the elections	-	542,350	-	542,350	82,973	-	459,377
YT For the elections	-	10,688,168	-	10,688,168	8,002,298	-	2,685,870
YU For the elections	-	3,000,000	-	3,000,000	3,000,000	-	-
YV For the elections	-	275,644	-	275,644	275,644	-	-
YW For the elections	-	41,336	-	41,336	-	-	41,336
YX For the elections	-	149,770	-	149,770	149,770	-	-
YZ For the elections	-	15,674,697	-	15,674,697	6,629,480	-	9,045,217
WA For the elections (printing of ballot papers)	-	233,171	-	233,171	233,171	-	-
WB For the elections	-	16,410,515	-	16,410,515	14,460,789	-	1,949,726
WC For the elections	-	3,070,896	-	3,070,896	1,861,501	-	1,209,395
WD For the elections	-	41,967,123	-	41,967,123	22,625,050	-	19,342,073
WE For the elections (various projects)	-	49,503,460	-	49,503,460	35,766,215	-	13,737,245
WF For the elections (specific projects)	-	51,040,000	-	51,040,000	51,040,000	-	-
WG For the elections	-	10,499,854	-	10,499,854	581,609	-	9,918,245
<b><i>Sub-total - carried forward</i></b>	-	<b>470,407,186</b>	-	<b>470,407,186</b>	<b>300,013,914</b>	-	<b>170,393,272</b>



## Statement XXVII

(Continued)

FUND	Fund Balance 1.1.1996	Contributions Received (Schedule 3)	Other Income	Total Income	Expenditure	Fund Adjustment	Fund Balance 31.12.1996
<i>Sub-total - brought forward</i>	-	<b>470,407,186</b>	-	<b>470,407,186</b>	<b>300,013,914</b>	-	<b>170,393,272</b>
WH For the elections	-	11,059,838	-	11,059,838	-	-	11,059,838
WI For the elections	-	99,695	-	99,695	99,695	-	-
WJ For the elections	-	253,920	-	253,920	253,920	-	-
WK For the elections	-	209,921	-	209,921	-	-	209,921
WL For the elections	-	19,374,423	-	19,374,423	5,653,252	-	13,721,171
WM For the elections	-	108,000	-	108,000	-	-	108,000
WN For the elections	-	62,040	-	62,040	-	-	62,040
<b><u>Co-ordinator for Election Monitoring</u></b>							
ZE For the election monitoring	-	5,284,000	-	5,284,000	5,284,000	-	-
ZF For the election monitoring	-	2,077,400	-	2,077,400	2,042,124	-	35,276
<b><u>Other Activities</u></b>							
YY Contributions received without specific designations, conditions or restrictions	-	2,078,381	-	2,078,381	914,918	1,044,000	2,207,463
YA Initially contributed to the Start-up fund for the OSCE Mission to Bosnia-Herzegovina	1,044,000	-	-	-	-	(1,044,000)	-
YD To be used in coordination with the Donor	249,929	-	-	-	-	-	249,929
<b>Total</b>	<b>1,293,929</b>	<b>511,014,804</b>	<b>-</b>	<b>511,014,804</b>	<b>314,261,823</b>	<b>-</b>	<b>198,046,910</b>

THE FUND TO SUPPORT OSCE ACTION FOR PEACE, DEMOCRACY AND STABILITY IN BOSNIA AND HERZEGOVINA

Statement XXVIII

Assets and Liabilities  
as at 31 December 1998

(in Austrian Schillings)

FUND	Cash on hand and in Banks	Due from General Fund	Contributions Receivable	Pre- payments	Total Assets	Accounts Payable	Reserve for Unliq. Oblig.	Income Rec'd In Advance	Due to General Fund	Total Liabilities	Fund Balance
<b>Human Rights</b>											
YC For the Human Rights Activities	-	426,493	-	-	426,493	-	-	-	-	-	426,493
YE For the Human Rights Ombudsperson	-	3,350,855	-	-	3,350,855	-	-	-	-	-	3,350,855
YH For the Human Rights Chamber	-	1,124,278	-	-	1,124,278	-	-	-	-	-	1,124,278
YI For staffing the office of the Human Rights Ombudsperson	-	80	-	-	80	-	-	-	-	-	80
<b>Elections</b>											
YJ For the elections (Voter Education)	-	3,284,146	-	-	3,284,146	-	-	-	-	-	3,284,146
YK For the elections and projects	-	27,349,975	-	182,500	27,532,475	-	-	-	-	-	27,532,475
YL For the elections	-	51,660,003	-	390,032	52,050,035	292,470	237,662	-	-	530,132	51,519,903
YM For election related costs	-	7,253,353	-	-	7,253,353	37,055	-	-	-	37,055	7,216,298
YN For the elections	-	409,728	-	1,331,072	1,740,800	267,231	-	-	-	267,231	1,473,569
YO For the elections	-	9,201,940	-	2,175,245	11,377,185	26,085	-	-	-	26,085	11,351,100
YP For election security materials	-	-	-	-	-	-	-	-	-	-	-
YQ For the elections	-	4,725,591	-	-	4,725,591	-	-	-	-	-	4,725,591
YR For the elections	-	-	-	-	-	-	-	-	-	-	-
YS For the elections	-	459,377	-	-	459,377	-	-	-	-	-	459,377
YT For the elections	-	2,685,870	-	-	2,685,870	-	-	-	-	-	2,685,870
YU For the elections	-	-	-	-	-	-	-	-	-	-	-
<i>Sub-total - carried forward</i>	-	<b>111,931,689</b>	-	<b>4,078,849</b>	<b>116,010,538</b>	<b>622,841</b>	<b>237,662</b>	-	-	<b>860,503</b>	<b>115,150,035</b>

## Statement XXVIII

(Continued)

FUND	Cash on hand and in Banks	Due from General Fund	Contributions Receivable	Pre- payments	Total Assets	Accounts Payable	Reserve for Unliq. Oblig.	Income Rec'd In Advance	Due to General Fund	Total Liabilities	Fund Balance
<i>Sub-total - brought forward</i>	-	111,931,689	-	4,078,849	116,010,538	622,841	237,662	-	-	860,503	115,150,035
YV For the elections	-	-	-	-	-	-	-	-	-	-	-
YW For the elections	-	41,336	-	-	41,336	-	-	-	-	-	41,336
YX For the elections	-	-	-	-	-	-	-	-	-	-	-
YZ For the elections	-	8,032,280	-	1,012,937	9,045,217	-	-	-	-	-	9,045,217
WA For the elections (printing of ballot papers)	-	-	-	-	-	-	-	-	-	-	-
WB For the elections	-	1,949,726	-	-	1,949,726	-	-	-	-	-	1,949,726
WC For the elections	-	1,209,395	-	-	1,209,395	-	-	-	-	-	1,209,395
WD For the elections	-	19,342,073	-	-	19,342,073	-	-	-	-	-	19,342,073
WE For the elections	-	13,773,744	-	-	13,773,744	36,499	-	-	-	36,499	13,737,245
WF For the elections (specific projects)	-	-	-	-	-	-	-	-	-	-	-
WG For the elections	-	9,918,245	-	-	9,918,245	-	-	-	-	-	9,918,245
WH For the elections	-	11,059,838	-	-	11,059,838	-	-	-	-	-	11,059,838
WI For the elections	-	-	-	-	-	-	-	-	-	-	-
WJ For the elections	-	-	-	-	-	-	-	-	-	-	-
WK For the elections	-	209,921	-	-	209,921	-	-	-	-	-	209,921
WL For the elections	-	13,721,171	-	-	13,721,171	-	-	-	-	-	13,721,171
WM For the elections	-	108,000	-	-	108,000	-	-	-	-	-	108,000
WN For the elections	-	62,040	-	-	62,040	-	-	-	-	-	62,040
<b><u>Co-ordinator for Election Monitoring</u></b>											
ZE For the election monitoring	-	1,100,000	-	-	1,100,000	1,100,000	-	-	-	1,100,000	-
ZF For the election monitoring	-	35,276	-	-	35,276	-	-	-	-	-	35,276
<i>Sub-total - carried forward</i>	-	192,494,734	-	5,091,786	197,586,520	1,759,340	237,662	-	-	1,997,002	195,589,518

## Statement XXVIII

(Continued)

FUND	Cash on hand and in Banks	Due from General Fund	Contributions Receivable	Pre- payments	Total Assets	Accounts Payable	Reserve for Unliq. Oblig.	Income Rec'd In Advance	Due to General Fund	Total Liabilities	Fund Balance
<i>Sub-total - brought forward</i>	-	192,494,734	-	5,091,786	197,586,520	1,759,340	237,662	-	-	1,997,002	195,589,518
<b>Other Activities</b>											
YY Contributions received without specific designations, conditions or restrictions	-	2,207,463	-	-	2,207,463	-	-	-	-	-	2,207,463
YA Initially contributed to the Start-up fund for the OSCE Mission to Bosnia-Herzegovina	-	-	-	-	-	-	-	-	-	-	-
YD To be used in coordination with the Donor	-	249,929	-	-	249,929	-	-	-	-	-	249,929
<b>Total</b>	-	194,952,126	-	5,091,786	200,043,912	1,759,340	237,662	-	-	1,997,002	198,046,910

**THE FUND TO SUPPORT OSCE ACTION FOR PEACE, DEMOCRACY  
AND STABILITY IN BOSNIA AND HERZEGOVINA**

**Schedule 3**

**Report on Voluntary Contributions  
as at 31 December 1996**

(in Austrian Schillings)

Participating States/Donors	Purpose	Contributions Pledged	Contributions Received during 1996
<b><u>Human Rights</u></b>			
YC Liechtenstein	For the Human Rights Ombudsperson	130,253	130,253
YC Liechtenstein	For the Human Rights Chamber/Commission	296,240	296,240
YE Switzerland	For the Human Rights Ombudsperson	10,390,855	10,390,855
YH Denmark	For the Human Rights Chamber	10,404,278	10,404,278
YI Norway	For staffing the office of the Human Rights Ombudsperson	1,130,000	1,130,000
<b>Total for Human Rights Activities</b>		<b>22,351,626</b>	<b>22,351,626</b>
<b><u>Elections</u></b>			
<b><u>General Elections</u></b>			
YJ Ireland	For the elections (Voter Education)	3,284,146	3,284,146
YK United Kingdom	For the elections	47,488,420	47,488,420
YK United Kingdom	Information and Support Center for Civil Society	162,800	162,800
YL United States of America	For the provisional Election Commission	32,332,500	32,332,500
YL United States of America	For the elections	71,067,700	71,067,700
YM Japan	For election related costs	21,000,000	21,000,000
YN Sweden	For the elections	29,535,000	29,535,000
YO Netherlands	For the elections	32,549,919	32,549,919
YP Luxembourg	For election security materials	2,712,500	2,712,500
YQ Finland	For the elections	2,225,591	2,225,591
YR Czech Republic	For the elections	100,000	100,000
YS Ukraine	For the elections	542,350	542,350
<b>Sub-total - carried forward</b>		<b>243,000,926</b>	<b>243,000,926</b>

**Schedule 3 (continued)**

Participating States/Donors	Purpose	Contributions Pledged	Contributions Received during 1996
	<b><i>Sub-total - brought forward</i></b>	<b>243,000,926</b>	<b>243,000,926</b>
YT Norway	For the elections	10,688,168	10,688,168
YU Austria	For the elections	3,000,000	3,000,000
YV San Marino	For the elections	275,644	275,644
YW Andorra	For the elections	41,336	41,336
YX Slovak Republic	For the elections	149,770	149,770
YZ Canada	For the elections	15,674,697	15,674,697
WA Slovenia	For the elections (printing of ballot papers)	233,171	233,171
WB Denmark	For the elections	16,410,515	16,410,515
WC Belgium	For the elections	3,070,896	3,070,896
WD Switzerland	For the elections	41,967,123	41,967,123
WE European Commission/ European Union	For the elections	26,460,000	21,080,000
WE European Commission/ European Union	For the elections supervisors	39,699,940	28,423,460
WF Germany	For the elections (specific projects)	28,160,000	28,160,000
WF Germany	For the elections (Open Network Project- Independent Television)	10,560,000	10,560,000 *
WF Germany	International Election Office in Germany for the General Elections in Bosnia and Herzegovina)	12,320,000	12,320,000 *
WG Italy	For the elections	10,499,854	10,499,854
WH Greece	For the elections	11,059,838	11,059,838
WI Estonia	For the elections	99,695	99,695
WJ Liechtenstein	For the elections	253,920	253,920
WK Poland	For the elections	209,921	209,921
WL Spain	For the elections	19,374,423	19,374,423
WM Romania	For the elections	108,000	108,000
	<b><i>Sub-total - carried forward</i></b>	<b>493,317,837</b>	<b>476,661,357</b>

\*) payment remitted directly to the beneficiary by the donor

**Schedule 3 (continued)**

Participating States/Donors	Purpose	Contributions Pledged	Contributions Received during 1996
<i>Sub-total - brought forward</i>		<b>493,317,837</b>	<b>476,661,357</b>
<b><u>Municipal Elections</u></b>			
WD Switzerland	For the municipal elections (for the RESG)	22,000,000	-
YL United States of America	For the municipal elections	47,828,000	-
YQ Finland	For the municipal elections	2,500,000	2,500,000
WN Monaco	For the municipal elections	62,040	62,040
		<b>Sub-Total</b>	
		<b>72,390,040</b>	<b>2,562,040</b>
<b>Total for Election Activities</b>		<b>565,707,877</b>	<b>479,223,397</b>
<b><u>Co-ordinator for Election Monitoring</u></b>			
ZE European Commission/ European Union	For Election Monitoring	6,629,000	5,284,000
ZF United States of America	For Election Monitoring	2,077,400	2,077,400
<b>Total for Election Monitoring Activities</b>		<b>8,706,400</b>	<b>7,361,400</b>
<b><u>Other Activities</u></b>			
YY Austria	Contributions received without specific designations, conditions or restrictions	250,000	250,000
YY Finland	Contributions received without specific designations, conditions or restrictions	700,000	700,000
YY Netherlands	Contributions received without specific designations, conditions or restrictions	1,002,560	1,002,560
YY Monaco	Contributions received without specific designations, conditions or restrictions	123,998	123,998
YY Non-Governmental Donors	Contributions received without specific designations, conditions or restrictions	1,823	1,823
<b>Total for General Activities</b>		<b>2,078,381</b>	<b>2,078,381</b>
<b>GRAND TOTAL</b>		<b>598,844,284</b>	<b>511,014,804</b>

VOLUNTARY FUND TO FOSTER THE INTEGRATION OF RECENTLY ADMITTED PARTICIPATING STATES

Statement XXIX

Income and Expenditure  
for the year ended 31 December 1996

(in Austrian Schillings)

<b>FUND</b>	<b>Fund Balance 1.1.1996</b>	<b>Contributions Received (Schedule 4)</b>	<b>Other Income</b>	<b>Total Income</b>	<b>Expenditure</b>	<b>Fund Adjustment</b>	<b>Fund Balance 31.12.1996</b>
<b><u>General Activities</u></b>							
VO Contributions received without specific designations, conditions or restrictions	298,846	835,098	-	835,098	862,580	-	271,364
XB Special conditions established by the donor	30,861	-	-	-	15,401	-	15,460
XD Special conditions established by the donor	602	-	-	-	-	-	602
XF Special conditions established by the donor	695,410	-	-	-	-	-	695,410
XH Support of Democracy	86,930	-	-	-	-	-	86,930
<b><u>Interns</u></b>							
XE Tajik Intern	11,825	-	-	-	-	-	11,825
XG Georgian Intern	101,407	-	-	-	101,407	-	-
<b><u>Meetings and Seminars</u></b>							
XA Implementation Meeting	1,873	-	-	-	-	-	1,873
XJ Environmental Seminar in Tashkent	-	28,594	-	28,594	28,248	-	346
<b><u>Human Rights</u></b>							
XZ Tajik Ombudsperson	-	47,580	-	47,580	-	-	47,580
<b>Total</b>	<b>1,227,754</b>	<b>911,272</b>	<b>-</b>	<b>911,272</b>	<b>1,007,636</b>	<b>-</b>	<b>1,131,390</b>



## VOLUNTARY FUND TO FOSTER THE INTEGRATION OF RECENTLY ADMITTED PARTICIPATING STATES

## Statement XXX

Assets and Liabilities  
as at 31 December 1996

(in Austrian Schillings)

FUND	Cash on hand and in Banks	Due from General Fund	Contributions Receivable	Pre- payments	Total Assets	Accounts Payable	Reserve for Unliq. Oblig.	Income Rec'd In Advance	Due to General Fund	Total Liabilities	Fund Balance
<b><u>General Activities</u></b>											
VO Contributions received without specific designations, conditions or restrictions	-	271,364	-	-	271,364	-	-	-	-	-	271,364
XB Special conditions established by the donor	-	15,460	-	-	15,460	-	-	-	-	-	15,460
XD Special conditions established by the donor	-	602	-	-	602	-	-	-	-	-	602
XF Special conditions established by the donor	-	695,410	-	-	695,410	-	-	-	-	-	695,410
XH Support of Democracy	-	86,930	-	-	86,930	-	-	-	-	-	86,930
<b><u>Interns</u></b>											
XE Tajik Intern	-	11,825	-	-	11,825	-	-	-	-	-	11,825
XG Georgian Intern	-	-	-	-	-	-	-	-	-	-	-
<b><u>Meetings and Seminars</u></b>											
XA Implementation Meeting	-	1,873	-	-	1,873	-	-	-	-	-	1,873
XJ Environmental Seminar in Tashkent	-	346	-	-	346	-	-	-	-	-	346
<b><u>Human Rights</u></b>											
XZ Tajik Ombudsperson	-	47,580	-	-	47,580	-	-	-	-	-	47,580
<b>Total</b>	-	<b>1,131,390</b>	-	-	<b>1,131,390</b>	-	-	-	-	-	<b>1,131,390</b>

**VOLUNTARY FUND TO FOSTER THE INTEGRATION  
OF RECENTLY ADMITTED PARTICIPATING STATES**

**Schedule 4**

**Report on Voluntary Contributions  
as at 31 December 1996**

(in Austrian Schillings)

Participating States/Donors	Purpose	Contributions Pledged	Contributions Received during 1996
<b><u>General Activities</u></b>			
VO Finland	Contributions received without specific designations, conditions or restrictions	700,444	700,444
VO Switzerland	Contributions received without specific designations, conditions or restrictions	42,445	42,445
VO United Kingdom	Contributions received without specific designations, conditions or restrictions	78,550	78,550
VO Switzerland	Contributions received without specific designations, conditions or restrictions	9,660	9,660
VO Non-Governmental Donors	Contributions received without specific designations, conditions or restrictions	4,000	4,000
	<b>Sub-total</b>	<b>835,098</b>	<b>835,098</b>
<b><u>Meetings and Seminars</u></b>			
XJ United Kingdom	Environmental Seminar in Tashkent	28,594	28,594
<b><u>Human Rights</u></b>			
XZ United Kingdom	Tajik ombudsperson	47,580	47,580
	<b>Sub-total</b>	<b>76,174</b>	<b>76,174</b>
	<b>Total</b>	<b>911,272</b>	<b>911,272</b>

**OTHER ACTIVITIES OR SPECIAL PROJECTS FINANCED BY VOLUNTARY CONTRIBUTIONS**

**Statement XXXI**

**Income and Expenditure  
for the year ended 31 December 1996**

**(in Austrian Schillings)**

<b>FUND</b>	<b>Fund Balance 1.1.1996</b>	<b>Contributions Received (Schedule 5)</b>	<b>Other Income</b>	<b>Total Income</b>	<b>Expenditure</b>	<b>Fund Adjustment</b>	<b>Fund Balance 31.12.1996</b>
<b><u>Seminars and Meetings</u></b>							
VA Economic Forum Seminar -Bishkek	215,641	-	-	-	-	-	215,641
VE Economic Forum Seminar -East Europe	90,289	-	-	-	-	(69,942)	20,347
VC International Seminar on Tolerance	161,517	-	-	-	-	-	161,517
VH Human Dimension Seminar	-	-	-	-	-	-	-
VS Meeting of Experts on Minorities	-	-	-	-	-	-	-
VF Seminar on Inter-Ethnic Relations and Regional Co-operation	258,068	-	-	-	-	-	258,068
VL Latvia Seminar	112,800	-	-	-	39,566	-	73,234
VQ Print Media Seminar	58,800	-	-	-	-	-	58,800
VJ Judicial Seminar (Rule of Law)	502,111	-	-	-	-	-	502,111
VY Rule of Law Seminar	5,157	-	-	-	-	(4,863)	294
ZB Round Table Conference in Noordwijk	-	470,240	-	470,240	471,806	-	(1,566)
ZD Round Table Conference in Warsaw	-	6,353	-	6,353	6,353	-	-
<b><i>Sub-total - carried forward</i></b>	<b>1,404,382</b>	<b>476,593</b>	<b>-</b>	<b>476,593</b>	<b>517,725</b>	<b>(74,805)</b>	<b>1,288,445</b>

## Statement XXXI

(Continued)

<b>FUND</b>	<b>Fund Balance 1.1.1996</b>	<b>Contributions Received (Schedule 5)</b>	<b>Other Income</b>	<b>Total Income</b>	<b>Expenditure</b>	<b>Fund Adjustment</b>	<b>Fund Balance 31.12.1996</b>
<i>Sub-total - brought forward</i>	<b>1,404,382</b>	<b>476,593</b>	-	<b>476,593</b>	<b>517,725</b>	<b>(74,805)</b>	<b>1,288,445</b>
<b><u>Interns</u></b>							
VP Albanian Intern	448	-	-	-	-	-	448
VI Bulgarian Intern	30,315	-	-	-	-	-	30,315
VK Kyrgyz Intern	-	-	-	-	-	-	-
VR Roma Intern	6,292	60,239	-	60,239	65,201	-	1,330
<b><u>Election Support</u></b>							
VB Election Monitoring Chechnya, Azerbaijan, Russia and Georgia	808,340	-	-	-	808,340	-	-
VW Elections	500,000	-	-	-	500,000	-	-
<b><u>Elections in Chechnya</u></b>							
ZH Elections in Chechnya	-	319,200	-	319,200	-	-	319,200
ZK Elections in Chechnya	-	804,640	-	804,640	-	-	804,640
ZO Elections in Chechnya	-	353,100	-	353,100	-	-	353,100
<b><u>Special Projects</u></b>							
VT Migration expert	639,099	-	-	-	639,099	-	-
VZ Sanctions Assistance Missions	44,000	-	-	-	-	-	44,000
<i>Sub-total - carried forward</i>	<b>3,432,876</b>	<b>2,013,772</b>	-	<b>2,013,772</b>	<b>2,530,365</b>	<b>(74,805)</b>	<b>2,841,478</b>

## Statement XXXI

(Continued)

FUND	Fund Balance 1.1.1996	Contributions Received (Schedule 5)	Other Income	Total Income	Expenditure	Fund Adjustment	Fund Balance 31.12.1996
<b><i>Sub-total - brought forward</i></b>	<b>3,432,876</b>	<b>2,013,772</b>	-	<b>2,013,772</b>	<b>2,530,365</b>	<b>(74,805)</b>	<b>2,841,478</b>
VM OSCE Missions	-	-	-	-	-	-	-
VG High Level Planning Group	20,581	-	-	-	-	-	20,581
VD Study on a Communication Strategy	9,660	-	-	-	-	(9,660)	-
ZG Study on Tensions in the Kyrgyzstan Region	-	324,349	-	324,349	203,467	-	120,882
VN Provision of Documentation and Conference Services	151,774	-	4,400	4,400	115,255	-	40,919
ZA Report on preventive diplomacy	-	220,000	-	220,000	-	-	220,000
<b><u>Projects in Bosnia and Herzegovina</u></b>							
ZC Salaries and Services for Spanish Election Supervisors and Monitors	-	1,625,432	-	1,625,432	1,525,559	-	99,873
ZI Legal aid in Banja Luka	-	77,440	-	77,440	47,204	-	30,236
<b>Total</b>	<b>3,614,891</b>	<b>4,260,993</b>	<b>4,400</b>	<b>4,265,393</b>	<b>4,421,850</b>	<b>(84,465)</b>	<b>3,373,970</b>

## OTHER ACTIVITIES OR SPECIAL PROJECTS FINANCED BY VOLUNTARY CONTRIBUTIONS

## Statement XXXII

Assets and Liabilities  
as at 31 December 1996

(in Austrian Schillings)

FUND	Cash on hand and in Banks	Due from General Fund	Contributions Receivable	Pre- payments	Total Assets	Accounts Payable	Reserve for Unliq. Oblig.	Income Rec'd In Advance	Due to General Fund	Total Liabilities	Fund Balance
<b>Seminars and Meetings</b>											
VA Economic Forum Seminar -Bishkek	-	206,501	-	9,140	215,641	-	-	-	-	-	215,641
VE Economic Forum Seminar -East Europe	-	20,347	-	-	20,347	-	-	-	-	-	20,347
VC International Seminar on Tolerance	-	161,517	-	-	161,517	-	-	-	-	-	161,517
VH Human Dimension Seminar	-	-	-	-	-	-	-	-	-	-	-
VS Meeting of Experts on Minorities	-	-	-	-	-	-	-	-	-	-	-
VF Seminar on Inter-Ethnic Relations and Regional Co-operation	-	258,068	-	-	258,068	-	-	-	-	-	258,068
VL Latvia Seminar	-	73,234	-	-	73,234	-	-	-	-	-	73,234
VQ Print Media Seminar	-	58,800	-	-	58,800	-	-	-	-	-	58,800
VJ Judicial Seminar (Rule of Law)	-	378,361	-	123,750	502,111	-	-	-	-	-	502,111
VY Rule of Law Seminar	-	294	-	-	294	-	-	-	-	-	294
ZB Round Table Conference in Noordwijk	-	-	-	-	-	-	-	-	1,566	1,566	(1,566)
ZD Round Table Conference in Warsaw	-	-	-	-	-	-	-	-	-	-	-
<b>Interns</b>											
VP Albanian Intern	-	448	-	-	448	-	-	-	-	-	448
VI Bulgarian Intern	-	30,315	-	-	30,315	-	-	-	-	-	30,315
VK Kyrgyz Intern	-	-	-	-	-	-	-	-	-	-	-
VR Romia Intern	-	1,330	-	-	1,330	-	-	-	-	-	1,330
<i>Sub-total - carried forward</i>	-	<i>1,189,215</i>	-	<i>132,890</i>	<i>1,322,105</i>	-	-	-	<i>1,566</i>	<i>1,566</i>	<i>1,320,539</i>

## Statement XXXII

(Continued)

FUND	Cash on hand and in Banks	Due from General Fund	Contributions Receivable	Pre- payments	Total Assets	Accounts Payable	Reserve for Unliq. Oblig.	Income Rec'd In Advance	Due to General Fund	Total Liabilities	Fund Balance
<i>Sub-total - brought forward</i>	-	1,189,215	-	132,890	1,322,105	-	-	-	1,566	1,566	1,320,539
<b>Election Support</b>											
VB Election Monitoring Chechnya, Azerbaijan, Russia and Georgia	-	-	-	-	-	-	-	-	-	-	-
VW Elections	-	-	-	-	-	-	-	-	-	-	-
<b>Elections in Chechnya</b>											
ZH Elections in Chechnya	-	319,200	-	-	319,200	-	-	-	-	-	319,200
ZK Elections in Chechnya	-	804,640	-	-	804,640	-	-	-	-	-	804,640
ZO Elections in Chechnya	-	353,100	-	-	353,100	-	-	-	-	-	353,100
<b>Special Projects</b>											
VT Migration expert	-	-	-	-	-	-	-	-	-	-	-
VZ Sanctions Assistance Missions	-	44,000	-	-	44,000	-	-	-	-	-	44,000
VM OSCE Missions	-	-	-	-	-	-	-	-	-	-	-
VG High Level Planning Group	-	20,581	-	-	20,581	-	-	-	-	-	20,581
VD Study on a Communication Strategy	-	-	-	-	-	-	-	-	-	-	-
ZG Study on Tensions in the Kyrgyzstan Region	-	120,882	-	-	120,882	-	-	-	-	-	120,882
VN Provision of Documentation and Conference Services	-	40,919	-	-	40,919	-	-	-	-	-	40,919
ZA Report on preventive diplomacy	-	220,000	-	-	220,000	-	-	-	-	-	220,000
<b>Projects in Bosnia and Herzegovina</b>											
ZC Salaries and Services for Spanish Election Supervisors and Monitors	-	99,873	-	-	99,873	-	-	-	-	-	99,873
ZI Legal aid in Banja Luka	-	30,236	-	-	30,236	-	-	-	-	-	30,236
<b>Total</b>	-	3,242,646	-	132,890	3,375,536	-	-	-	1,566	1,566	3,373,970

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**OTHER ACTIVITIES OR SPECIAL PROJECTS  
FINANCED BY VOLUNTARY CONTRIBUTIONS**

**Schedule 5**

**Report on Voluntary Contributions  
as at 31 December 1996**

(in Austrian Schillings)

Participating States/Donors	Purpose	Contributions Pledged	Contributions Received during 1996
<b><u>Seminars and Meetings</u></b>			
ZB Netherlands	Round Table Conference in Noordwijk	339,974	339,974
ZB Foundation for inter-ethnic Relations	Round Table Conference in Noordwijk	130,266	130,266
ZD Finland	Round Table Conference in Warsaw	6,353	6,353
	<b>Sub-total</b>	<b>476,593</b>	<b>476,593</b>
<b><u>Interns</u></b>			
VR United States of America	Roma intern	60,239	60,239
<b><u>Elections in Chechnya</u></b>			
ZH Sweden	Elections in Chechnya	319,200	319,200
ZK Switzerland	Elections in Chechnya	804,640	804,640
ZO United Kingdom	Elections in Chechnya	353,100	353,100
	<b>Sub-total</b>	<b>1,476,940</b>	<b>1,476,940</b>
<b><u>Special Projects</u></b>			
ZG United States of America	Study on Tensions in the Kyrgyzstan Region	324,349	324,349
ZA Japan	Report on preventive diplomacy	220,000	220,000
	<b>Sub-total</b>	<b>544,349</b>	<b>544,349</b>
<b><u>Projects in Bosnia and Herzegovina</u></b>			
WL Spain	Salaries for Spanish Election Supervisors and Monitors	1,625,432	1,625,432
ZI Netherlands	Legal aid in Banja Luka	77,440	77,440
	<b>Sub-total</b>	<b>1,702,872</b>	<b>1,702,872</b>
	<b>Total</b>	<b>4,260,993</b>	<b>4,260,993</b>



## Notes to the Financial Statements

### **Note 1: Summary of Significant Accounting Policies**

A) The Organization for Security and Co-operation in Europe (OSCE) maintains a system of fund accounting. Under this system all contributions received and expenditures incurred for specific purposes are debited/credited to the individual fund accounts. The system provides a full identification of income and expenditure by purpose and - despite the commingling of cash in banks - for the separation of assets and liabilities of each fund.

B) The OSCE operated the following funds in 1996:

#### **1) The General Fund:**

This fund covered the operations of the OSCE Secretariat, the budget of which was allocated among the following main programs: i) Secretary General and Chairman-in-Office Support ii) Conflict Prevention Activities, iii) Activities Relating to Military Aspects of Security, iv) Conference Services and v) Common Services.

#### **2) Office for Democratic Institutions and Human Rights (ODIHR):**

This fund covered the operations of the ODIHR. Its budget was allocated to two main programs: i) Human Dimension Activities and ii) Common Services.

#### **3) High Commissioner for National Minorities (HCNM):**

This fund covered the operations of the HCNM, whose budget was allocated to the following main programs: i) Activities of the HCNM and ii) Common Services.

#### **4) Funds relating to the conflict dealt with by the OSCE Minsk Conference:**

These funds covered the operations of the High Level Planning Group, the Minsk Process and the Personal Representative of the Chairman in Office on the conflict dealt with by the OSCE Minsk Conference.

#### **5) OSCE Tasks in Bosnia and Herzegovina:**

This fund covered the operations related to tasks in Bosnia and Herzegovina and was allocated to the following main programmes: i) the OSCE Mission to Bosnia and Herzegovina, ii) the OSCE Secretariat Augmentation, iii) the ODIHR Augmentation and iv) the Allowance for Annex 1-B (Dayton Agreement) Tasks

#### **6) Mission Funds:**

These funds covered the operations of all OSCE Missions, the OSCE Assistance Group to Chechnya, the Sanctions Co-ordinator and all Sanctions Assistance Missions. It should be noted that the mandate for the Sanctions Co-ordinator and the Assistance Missions expired on 30 September 1996. Included are also the activities of the Special Representatives to the Estonian Government Commission on Military Pensioners and to the Joint Commission on the legal status of the Skrunda radar station,

#### **7) Voluntary Funds:**

These funds consisted of:

i) The Fund to Foster the Integration of Recently Admitted Participating States,

ii) The Fund for Voluntary Contributions to Support OSCE Action for Peace, Democracy and Stability in Bosnia and Herzegovina,

iii) Funds for Other Activities and Special Projects.

C) The accounts of the OSCE are kept on an accrual basis with regard to all income and expenditure except for voluntary contributions, which are recorded as income only when received. However, pledges being made against voluntary funds are maintained on separate lists. Income received in advance and expenditures incurred in advance are treated as liabilities and assets respectively.

D) The financial period of the OSCE is the calendar year.

E) The accounts of the OSCE are maintained in Austrian Schillings. Transactions in other currencies are translated into Austrian Schillings, at the time of transaction, at book rates sourced from the Austrian Ministry of Foreign Affairs. At the end of the financial year, assets and liabilities in other currencies are reflected in Austrian Schillings at the then applicable book rates of exchange. Gains on currency exchanges are treated as income and losses as expenditure.

F) The purchase costs of supplies and equipment are charged to expenditure at the time when the goods are received and paid for. The inventory of non-expendable items is still being compiled and is therefore not now included as a note to the 1996 Financial Statements. The records will reflect the acquisition values, where possible, or the closest estimate in cases where the acquisition cost was not available. Consequently, the OSCE holds no inventory accounts and the value of the equipment is not controlled by the General Ledger. However, the OSCE includes each piece of equipment on a separate record which is updated to account for new purchases.

G) Contributions received in kind are neither recorded as income nor as expenditure.

H) Not yet reimbursed value added tax (VAT) was, in 1996, recorded as receivables from the Host Governments by the Secretariat in Vienna, the ODIHR in Warsaw and by the HCNM in The Hague. During 1996, refunds for the Value Added

Tax in Prague by the host government commenced, and beginning in 1997, the expenditures will be recorded net of taxes. The VAT incurred through the Missions and the Sanctions Assistance Missions purchases were charged to expenditure, as these amounts were insignificant and a refund would have been implausible. However, purchases made by the Secretariat on behalf of the Missions were recorded with the VAT as a receivable, when applicable.

I) Fund balances are defined by the OSCE as the excess of assets over liabilities. The cash surplus/deficit is established through the deduction of contributions receivable from the fund balances established on an accrual basis.

J) New Financial Regulations approved by the Permanent Council entered into force on 1 July 1996. Permanent Council Journal No 76, Decision No. 127 refers. This document supersedes all other previously existing regulations.

K) Voluntary contributions are administered in accordance with PC Decision No. 23 dated 2 March 1995, PC Decision No 101 dated 11 January 1996 and Organization Directive No 5 issued by the Secretary General on 24 August 1995.

#### **Note 2: The 1996 Budget**

A) The OSCE unified budget, as detailed in statements I and II, is based on the budget as approved by the Permanent Council on 19 December 1995 (PC Journal No. 52 refers) and on the following revisions undertaken by the Permanent Council during the course the year :

- (a) 11 January 1996 (PC Journal No. 53) : Approval of a budget for OSCE Tasks in Bosnia and Herzegovina
- (b) 24 January 1996 (PC Journal No. 55) : Revision of the budget for the Sanctions Assistance Missions and Sanctions Co-ordinator
- (c) 28 February 1996 (PC Journal No. 60) : Approval of a budget line for the Personal Representative of the OSCE Chairman-in-Office on the Conflict dealt with by the OSCE Minsk Conference and his Field Assistants
- (d) 13 March 1996 (PC Journal No. 62) : Approval of a budget programme for Internal Audit and of the transfer of the required funds from the provision for staff costs increases (included in the budget for general administration under the main programme of the Secretariat for Common Services in Vienna)
- (e) 9 May 1996 (PC Journal No. 68) : Approval of a budget for an OSCE Mission to the Republic of Croatia  
Approval of the establishment of three posts at the OSCE Secretariat and of the transfers of the relating funds within the budget for the Secretariat
- (f) 27 June 1996 (PC Journal No. 76) : Approval of the revision of the budget for OSCE Tasks in Bosnia and Herzegovina

Approval of a budget for the OSCE Liaison Office in Central Asia for the period 1 July to 31 December 1996 and of the transfer of savings to be identified in the approved unified budget in order to provide the funds required for this purpose.

- (g) 17 July 1996 (PC Journal No. 79) : Approval of a budget for the 1996 Review Meeting
- (h) 12 February 1997 (PC Journal No. 101) : Approval of the reduction of a number of budget items

B) Thus, the final total budget for 1996 amounted to ATS 535,897,876. It comprised the following elements:

	<b>(in ATS)</b>
<b>The General Fund</b>	124,441,465
<b>ODIHR</b>	33,359,902
<b>HCNM</b>	11,713,000
<b>Funds relating to the Conflict Dealt with by the OSCE Minsk Conference</b>	23,846,154
<b>OSCE Tasks in Bosnia and Herzegovina</b>	253,888,613
<b>OSCE Missions</b>	78,092,204
<b><u>Sanctions Co-ordinator and Sanctions Assistance Missions</u></b>	<u>10,556,540</u>
<b>Total Budget for 1996</b>	<b>535,897,878</b>

**Note 3 : Over-expenditures against Individual Line Items**

A) The following are comments regarding the over-expenditures that occurred against individual line items in the budget as reflected in Statement I.

Office for Democratic Institutions and Human Rights (ODIHR)  
Item No. 34 - Collection and Dissemination of Info

Over-expenditures under this sub-programme are due to the high costs for the Media Workshop which took place in Brioni. The actual travel reimbursements incurred for this workshop were higher than originally planned (see REF.SEC/684/96, under which the Secretariat provided detailed information to all Delegations on 11 November 1996). In addition to this, increased activities in relation to Bosnia and Herzegovina contributed to the overspending.

Office for Democratic Institutions and Human Rights (ODIHR)  
Item No. 36 - Elections

The Russian elections took 7 months and were therefore longer and more expensive than expected. Also, the Romanian elections turned out to be more expensive than foreseen (see REF.SEC/684/96). Other contributions to the overspending included the involvement in the Bosnia and Herzegovina and Chechnya elections.

Office for Democratic Institutions and Human Rights (ODIHR)

Item No. 39 - Finance

Increased activities throughout the year had an unexpected impact on bank charges, which turned out to be much higher than anticipated.

Funds Relating to the Conflict dealt with by the OSCE Minsk Conference

Item No. 49 - Personal Representative and Field Assistants

The over-expenditures for this mission are mainly due to the activation of the satellite terminals in the field offices. Consequently, communication costs increased during the second half of 1996. Another factor for the mission was the higher than anticipated repair and maintenance costs of the old Landrovers.

Sanctions Co-ordinator and Sanctions Assistance Missions

Item No. 72 - SAM Ukraine

The budget was overspent by an amount of ATS 25,846. This over-expenditure was due to costs for vehicle insurance and some other unforeseen costs, which arose in connection with the closure of the SAM by the end of February 1996 (see REF.SEC/403/96/Rev1, under which the Secretariat provided detailed information to all Delegations on 26 August 1996).

Sanctions Co-ordinator and Sanctions Assistance Missions

Item No. 73 - SAM Communication Costs

The budget for Communication Costs was based on an estimate taking into account the reduced level of activities foreseen for the SAMs in 1996. It appears that this budget item was reduced to a level that was slightly less than adequate (see REF.SEC/403/96/Rev1).

The OSCE Tasks in Bosnia and Herzegovina

Item No. 77 - Staff costs

The amount needed for overtime payments to local staff was, especially in the Regional Centres and Field Offices, higher than expected. Moreover, the Regional Centre in Tuzla required a higher number of local employees than foreseen when the budget was established.

The OSCE Tasks in Bosnia and Herzegovina

Item No. 79 - Other services and utilities

The main contributing factor to the over-expenditure in this cost category relates to communication costs. The use of satellite communication in Bosnia and Herzegovina is due to difficulties related to long distance and international calls via the local land lines. In September - due to the election - satellite communication at the mission reached the maximal value.

**Note 4: Income during 1996**

A) The 1996 income consisted of the following:

	<b>(in ATS)</b>
Income from Assessed Contributions	529,258,742
Reallocation from Miscellaneous Income	4,000,000
Miscellaneous Income	9,213,252
<u>Exchange Rate Gains</u>	<u>1,714,682</u>
<b>Total</b>	<b>544,186,677</b>
<u>Income from Voluntary Contributions</u>	<u>516,187,069</u>
<b>Grand Total</b>	<b>1,060,373,745</b>

B) The total amount billed in 1996 to participating States in accordance with the approved scale of assessments, which was revised to include the admission of Andorra (PC Journal No. 66, PC Decision 113 refers), amounted to ATS 529,258,742. In addition, participating States were billed an amount of ATS 37,290,000 to set up the Revolving Fund decided, as per PC Journal No 76, PC Decision 133. A reduction of ATS 56,358,560 to this amount was made by distributing the cash surplus declared for 1994 for OSCE institutions and the 1995 cumulative cash surplus for all funds other than institutions, using the scale of distribution for the respective year. An amount of ATS 2,075,776 was not distributed against the amount billed in 1996 for those participating States that were still in arrears for 1995 and/or 1994 and previous years.

**Note 5: Reallocation of 1996 Income**

A) The approval of the revised 1996 budget, and specifically budgetary transfers, resulted in a reallocation of income between OSCE funds. Such reallocations took place between the budgets of the General Fund, the ODIHR, the HCNM's Office, the OSCE Missions, the Sanctions Assistance Missions and the Communications Costs of the SAMs, the OSCE Tasks in Bosnia and Herzegovina and the advance receipts of 1997 Assessed Contributions.

These reallocations are summarized as follows:

	<b>(in ATS)</b>
The General Fund	9,882,091
ODIHR	(473,414)
HCNM	(76,611)
OSCE Tasks in Bosnia and Herzegovina	(4,510,015)
OSCE Missions	3,270,575
Sanctions Assistance Missions	(1,868,307)
SAM Communication Costs	(9,733,892)
<u>Advance Receipts of 1997 Assessed Contributions</u>	<u>3,509,573</u>
<b>Total</b>	<b>-</b>

B) As a result of these re-allocations, the income received and the outstanding contributions were pro-rated amongst all funds.

**Note 6: The Financial Results**

A) The excess of income over expenditure for 1996 amounted to ATS 65,226,016. This includes the contributions receivable of the same year, which amounted to ATS 81,971,334. The net cash surplus is as follows:

	1994 (in ATS)	1995 (in ATS)	1996 (in ATS)
The General Fund	(1,778,932	23,730,870	16,002,711
ODIHR	5,708,165	7,417,655	(476,155)
HCNM	(594,197)	(414,765)	1,176,737
Funds relating to the Conflict Dealt with by the OSCE Minsk Conference	-	(1,381,798)	5,330,245
OSCE Tasks in Bosnia and Herzegovina	-	-	(8,028,470)
OSCE Missions (excluding the OSCE Mission to Bosnia and Herzegovina)	-	37,700,864	11,051,530
Sanctions Co-ordinator and Assistance Missions	-	18,780,237	4,092,670
<b>Total Cash Surplus</b>	<b>3,335,036</b>	<b>85,883,063</b>	<b>29,149,268</b>

The 1996 cash surplus is - in conformity with the Financial Regulations - foreseen to be refunded to participating States in 1998 in accordance with the scale of distribution for 1995 to the extent that contributions due for that year have been paid.

B) The cash surplus of the Voluntary Funds amounted, in 1996, to ATS 202,552,272. This cash surplus was due to the fact that the Fund for Voluntary Contributions to support OSCE Action for Peace, Democracy and Stability in Bosnia and Herzegovina was not fully utilised as the Municipal Elections scheduled to be held in 1996 were postponed. However, the OSCE will carry out the Municipal Elections in 1997.

C) The balances of the OSCE funds are not considered as operating reserves. They are used for the purpose of meeting imbalances in the current year's cash flows. Statement VI reflects the fund balances both on an accrual and on a cash basis of accounting. In accordance with PC Decision 133, it was decided that a Revolving Fund (RF) would be established to meet short-term cashflow requirements of duly authorized OSCE activities that may result from the thirty day period foreseen between billing and payment of assessed contributions. The amount of the RF has been set at a level of ATS 37,290,000 (see statement XI).

D) Cash surpluses were credited in 1996 to the accounts of participating States as follows:

	(in ATS)
General Fund - 1994 Cash Deficit	1,778,932
ODIHR - 1994 Cash Surplus	(5,708,165)
HCNM - 1994 Cash Deficit	594,198
Funds relating to the Conflict Dealt with by the OSCE Minsk Conference - 1995	1,381,798
OSCE Missions - 1995	(37,700,864)
<u>Sanctions Assistance Missions - 1995</u>	<u>(18,780,237)</u>
<b>Total</b>	<b>(58,434,338)</b>

- 1) The net fund balance of the mission to Sarajevo after distributing the cash surplus was transferred to the fund balance of the OSCE Tasks in Bosnia and Herzegovina.
- 2) The adjustment to the funds for Voluntary Contributions representing the unutilised contributions refunded to donors amounted to ATS 84,465.

**Note 7: Adjustments of Prior Years' Expenditures (Statement III)**

The adjustments of prior years' expenditures are explained as follows:

- A) A reserve made in 1995 in the amount of ATS 291,343 for unliquidated obligations was liquidated.
- B) Adjustments to the ODIHR's account payable of ATS 11,948 which were underestimated in 1995.
- C) Underestimation of Reserves made in 1995 for unliquidated obligations for the HCNM at the level of ATS 8,553 and which are no longer required.
- D) Unutilised balances of accounts payable and reserves for unliquidated obligations established in 1995 in the funds for OSCE Missions were not required in 1995 and have therefore been liquidated. The total of such adjustments amounted to ATS 61,835. The corresponding figure for the Sanctions Co-ordinator and the SAMs was ATS 309,019 and represents communication costs.

**Note 8: Contributions Receivable as at 31 December 1996 (Statement VI)**

- A) At 31 December 1996 outstanding contributions for 1996 amounted to ATS 81,971,333, and an amount of ATS 19,813,489 was still outstanding with respect to contributions for years prior to 1996.
- B) As at 25 March 1997, a total of ATS 12,884,180 had been received against outstanding contributions for 1996 and prior years.

**Note 9: Accounts Receivable (Statement VI)**

- A) Accounts receivable reported in Statement VI do not include any provision for uncollectible amounts. The majority of the accounts receivable result from 1996 operations. The main items under the accounts receivable are as follows:
  - a) an amount of ATS 8.2 million related to the advance payment of rent.
  - b) an amount of ATS 12.7 million consists of prepaid taxes.
  - c) an amount of ATS 8.4 million represents the reimbursement that the OSCE is claiming from the Open Skies Consultative Committee and the Joint Consultative Group for the cost of conference services.



- d) an amount of ATS 3.4 million consists of salaries paid to seconded staff members on behalf of their governments.
- e) an amount of ATS 1.3 million is related to payments made on behalf of the Lisbon Summit.
- f) an amount of ATS 0.6 million represents a re-imburement from the UNDP in Bishkek.
- g) other/miscellaneous claims amounting to ATS 1.2 million.

**Note 10: Prepaid Expenses (Statement VI)**

Prepaid expenses and advances are related to the Mission Funds and OSCE Tasks in Bosnia and Herzegovina. The main items under the prepaid expenses and advances are as follows:

- a) Seconded staff and prepaid rent in Missions amounted to ATS 0.7 million and ATS 1 million, respectively.
- b) Other prepayments and advances consisted of UNV election supervisor pre-payments (ATS 2.2 million), RESG contract (ATS 2 million), other voluntary contributions pre-payments (ATS 1 million).
- c) Other prepaid expenses in 1996 by the Secretariat, Communication costs, ODIHR and the HCNM (ATS 1.1 million)

**Note 11: Accounts Payable (Statement VI)**

A) Accounts payable represent outstanding payments for goods and services, which had been received/completed but not yet paid for at the end of the year. The accounts payable amounted to ATS 31.4 million. The main balances were:

- a) Cost of communication (ATS 9.8 million).
- b) Operational costs incurred by Governments in connection with the Minsk Process (ATS 1.5 million).
- c) Operational costs incurred by Governments in connection with the Sanctions Assistance Missions (0.8 million).
- d) A payment made by the OSCE in 1994, which was not deducted from the account by the bank (ATS 0.5 million).
- e) Board and lodging allowances of Mission Members of the OSCE Missions, and other operational costs (ATS 2.4 million).

- f) Board and lodging allowances of Mission Members relating to the OSCE Tasks in Bosnia and Herzegovina, and other operational costs (ATS 8 million).
- g) Costs incurred by the ODIHR for seminars and elections in Bosnia and Herzegovina (ATS 2.4 million).
- h) Travel and other operational costs of supervisors in Bosnia and Herzegovina (ATS 1.7 million)
- i) Other invoices received for various costs incurred in 1996 by the Secretariat, ODIHR and the HCNM (ATS 4.3 million)

**Note 12: Unliquidated Obligations (Statement VI)**

A) Unliquidated obligations represent commitments made to the current year's budget, although the goods and services have not been received/completed. The 1996 unliquidated obligations amounted to ATS 4.4 million. These are:

- a) commitments relating to the Tajikistan Round Table (ATS 1.1 million).
- b) commitments relating to the Internal Auditor (ATS 0.2 million)
- c) printing services not yet completed (ATS 0.6 million)
- d) staff costs (ATS 0.7 million).
- e) other goods and services (ATS 1.8 million)

**Note 13: Income Received in Advance (Statement VI)**

A) The income received in advance consisted partly of contributions received in 1993 and 1994 for a possible monitoring mission to the area of the conflict dealt with by the OSCE Minsk Conference. Such contributions amounted to ATS 5.6 million. Further to this, advance payments against the 1997 Assessed Contributions received in 1996 amounted to ATS 3.5 million.

**Note 14: Funds Held for Other Parties**

A) The funds held for other parties totalled ATS 2,525,884 and consisted of funds held in the communications account (ATS 631,584), amounts held for the Norwegian and Spanish Governments (ATS 16,168 and ATS 9,318 respectively) as well as insurance money held in a trust account on behalf of a deceased mission member (ATS 1,868,814).

**Note 15: Cash Losses**

A) Losses of cash occurred in 1996 and amounted to a total of ATS 10,994.03.

B) The cash losses incurred were as follows:

<b>Date difference was discovered</b>	<b>The location where the difference occurred</b>	<b>Difference amount (in ATS)</b>	<b>Description</b>
October	SAM Romania	545.90	cash book difference at SAM closure
March	Mission Bosnia & Herzegovina	1,345.63	cash loss
May	Mission to Skopje	8,560.00	cash loss
June	ODIHR	542.50	short-changing at the airport
	<b>Total:</b>	<b>10,994.03</b>	

C) As it is not realistic to expect that any of the lost cash is going to be recovered, the Secretary General decided to write off the above mentioned amounts from the books of the OSCE.

**Note 16: Ex-Gratia Payments**

During 1996, the Vienna Troika approved ex-gratia payments in the amount of DEM 10,000 (ATS 70,400) payable to the dependants of a driver killed in a traffic accident in connection with the general elections in Bosnia and Herzegovina.