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25 June 1996

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Organization for Security and Co-operation in Europe

AUDITED FINANCIAL STATEMENTS

for the year ended 31 December 1995

and

REPORT OF THE EXTERNAL AUDITORS

Vienna, June 1996

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LETTER OF TRANSMITTAL

24 June 1996

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 31 December 1995, which were submitted by the Secretary General. These statements have been examined and include our report and our audit opinion with respect to them.

Accept, Sir, the assurances of our highest consideration.

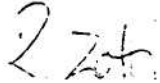
Yours sincerely,



J. Lauteren
Austrian Court of Audit
External Auditor



R. Rath
Austrian Court of Audit
External Auditor



R. Zotti
Austrian Court of Audit
External Auditor

The Chairman of the Permanent Council of the OSCE
Vienna

LETTER OF TRANSMITTAL

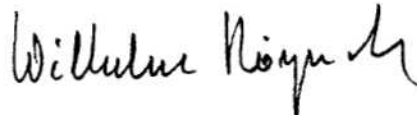
18 March 1996

Sir,

Pursuant to paragraph 5 of the common financial procedures, 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 1995, 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,



Dr. Wilhelm Höynck
Secretary General

Dr. Franz Fiedler
President of the Court of Audit
Rechnungshof (Austrian Court of Audit)
Dampfschiffstraße 2
1033 Vienna

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 paragraph 6 of the Common Financial Procedures for the CSCE Secretariat, the Secretariat of the Conflict Prevention Centre and the Office for Democratic Institutions and Human Rights ("Common Financial Procedures").
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) as far as they were applicable.
3. The scope of our audit included a general review of the financial accounting 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 Skopje (MS) and the Sanctions Assistance Mission to the former Yugoslav Republic of Macedonia (MACSAM).
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 1995 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 whether the financial statements accurately reflected the financial position as at 31 December 1995.

Audit approach

7. Our examination was based on a test audit in which all areas of the 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 and interest accounts, and supplies and equipment;
- an examination of unliquidated obligations carried forward to 1996;
- the basic features of personnel management;
- on-the-spot auditing of the financial management of the field offices.

8. Those matters which 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, 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. In the External Auditor's report on the Financial Statements for the year 1994, he recommended the introduction of an internal audit function. As he established when auditing the yearly accounts for 1995, it had been decided in the meantime to introduce this function.

10. Just as in 1994, no OSCE-approved Financial Regulations were put into effect in 1995. The auditors recommended that a valid basis be created for financial management, especially since the organizational and legal bases as well as the range of activity of the OSCE had changed in comparison with the former CSCE.

The Secretariat supported this recommendation and pointed out that a set of draft financial regulations had been submitted by the Secretary General to the Permanent Council in April 1995. The matter was, however, still under discussion among Delegations.

DETAILED FINDINGS

Contributions in arrears

11. As in 1994, no special provision for outstanding contributions was made at the end of 1995.

Non-expendable equipment

12. In accordance with the OSCE accounting policies, the amount of non-expendable equipment is not recorded in the Statement of Assets and Liabilities as an asset.

13. However, inventory records showing the total value of non-expendable inventories should be maintained and shown in an explanatory note.

14. Because of various changes in the premises occupied by the OSCE, not all the inventory records had been brought up to date. The auditors recommended that these records be completed.

The Secretariat stated that it was, in principle, in agreement with this recommendation and that it would take the necessary steps for recording values of major inventory items. Procedures will be established for all locations concerned to record and monitor the acquisition and write-off of such equipment. This will require a consolidated list of all equipment having a value above a prescribed minimum level and a grouping of all such equipment according to main categories as well as regular updating of the equipment list, which should reflect the purchase value of each item. In addition, separate lists will be established to control attractive items with an acquisition value below the prescribed minimum level. Action has been initiated with the aim to make the described system fully functional as soon as possible, so that the financial statements for 1996 can contain the necessary information and overview.

Staff Rules and Regulations

15. As established by the auditors when auditing the personnel area, the OSCE still did not have any valid Staff Rules and Regulations. This also led to uncertainties in establishing reserves for the retroactive payment of assignment grants. The auditors recommended

creating an operative basis for personnel management.

The Secretariat supported this recommendation and pointed out that a set of draft staff regulations had been submitted by the Secretary General to the Permanent Council in April 1995. The matter was, however, still under discussion among Delegations. The corresponding staff rules had also been prepared by the Secretariat but could not be issued pending a decision by the Permanent Council on the staff regulations.

Provident Fund

16. At the suggestion of the auditors, the total value of the OSCE Provident Fund referred to in Note 15 was changed. In this connection, the auditors recommended that in future the accounts for the OSCE Provident Fund should be kept separate from the OSCE Financial Statements and checked by an external auditor.

The Secretariat confirmed that the total figure in Note 15 had to be changed from ATS 2,877,580 to ATS 2,884,908. It agreed with the Auditors that in future, the accounts for the OSCE Provident fund should be kept separate from the OSCE Financial Statements. However, under prevailing circumstances the Secretariat had found it appropriate to disclose information on the Provident Fund as a separate note to the 1995 Financial Statements.

Assessment of contributions

17. Membership contributions are split up into three instalments per year. To simplify the administrative side, it would be worth considering cutting this down to two instalments. Furthermore, once the total budget has been approved, all assessed contributions should be recorded as income in the computerised finance system, i.e. in the books of the OSCE, and corresponding provisions should be made as accounts receivable.

The Secretariat agreed that upon approval of the budget the assessed contributions would in future be recorded as income on an accrual basis and at the same time treated as contributions receivable, which will be reduced when payments are made. Since this procedure will necessitate alterations to the finance system as well as to the recording procedures, the recommended change cannot be implemented during the current year. Measures have, however, been initiated with a view to having the new system operational with effect from 1 January 1997.

FIELD AUDITS

Auditing priorities

18. Over the period from 16 to 18 April 1996, the auditors carried out an on-the-spot check of the OSCE Mission to Skopje (MS) and of the Sanctions Assistance Mission in the former Yugoslav Republic of Macedonia (MACSAM). The audit covered in particular:

- mandates and working programme;
- travelling and transportation;
- staffing;
- special equipment;
- assignment of duties;
- communications with central authorities;
- receipt of financial resources and relevant records;
- expenditure and relevant records;
- budgeting and debit and credit balances for budgeted items.

19. The auditors commented as follows with regard to the above-mentioned priorities:

Mandate and working programme of the MS

20. The original mandate for the MS reads, in part, as follows:

"A Mission Co-ordination Centre in the city of Skopje shall be established to monitor developments along the border of the host country with Serbia in order to preserve territorial integrity, to promote the maintenance of peace, stability, and security, and to prevent possible conflict in the region."

21. The working programme of 15 February 1996 stipulates that: "Recognising that the strict wording of the mandate is no longer entirely apposite in light of the changed circumstances in the region post Dayton, the role of the Mission can best be summarised as follows:

22. To prevent the risk of the spread of war and to contribute to peace, security and co-operation in the country and more widely in the region by:

- identifying potential sources of tension or conflict whether of an ethnic nature or otherwise and promoting solutions to those problems;
- contributing to the efforts of the national and local authorities in building a civil society;
- demonstrating and upholding the principles of the OSCE."

23. Despite the undoubtedly excellent services rendered by the MS, it would be worth while considering whether the activities mentioned in the working paper justify its continuation.

Settlement of MS travel expenses

24. When balancing the cost of duty travel it was to be seen that up to June 1995 no daily subsistence allowance had been granted in the case of unofficial absences from Skopje, and that thenceforth half of the daily subsistence allowance was granted. It would be worth while introducing general guidelines for the refunding of travel expenses.

The Secretariat undertook to review existing guidelines and to make amendments as necessary. It felt that the implementation of general guidelines had been made more difficult by the frequent turnover of administrative staff in the mission.

Staffing of the MS

25. As at 31 December 1995, the number of international staff, according to the MS, amounted to seven, which tallied with Table 1 of the Financial Statements for 1995. At the time of the local audit the number of international staff was five. All the staff of the MS were working on a secondment basis. In 1995, there were in all 17 international staff members working in the MS, for whom, in certain cases, the period of employment was less than six months.

26. In the view of the auditors, it is desirable to have a minimum period of employment in keeping with the conditions prevailing on the spot, so that, taking into account the time required to become familiar with the work, the greatest possible advantage can be gained from the employment of a staff member.

27. In addition to that, according to Table 1 of the Financial Statements for 1995, there were six people employed as local staff, which tallied with the list on the basis of which accident, disablement and life insurance contributions were paid by the OSCE.

28. The auditors found that in 1995 one of the six staff members mentioned was not employed by the MS and another one was working for a different organization (the European Community Monitoring Mission - ECMM), which is accommodated on the MS premises. The payment of insurance contributions out of the OSCE budget for the benefit of these persons was, therefore, in the view of the auditors not justified.

The Secretariat agreed with the view expressed by the Auditors and undertook to seek reimbursement for those insurance premiums that should not have been paid by the OSCE. It mentioned also that the amounts involved were not significant.

29. In connection with the major staff changes in the MS, the auditors recommended that the MS should keep a current list of staff, which would also record employment conditions such as:

- commencement and completion of duty;
- monthly salaries and payments;
- relevant budgetary items.

30. Organizational measures should be adopted to ensure that the Secretariat is kept permanently informed of changes in staffing.

The Secretariat agreed and undertook to take this matter up with the MS.

Sharing of telephone charges in the MS

31. The ECMM has been using the same telephone system as the MS, with the costs involved calculated according to the number of employees. The auditors recommended that technical measures should be adopted in order to have a more exact distribution of costs.

The Secretariat conveyed a comment received by the Head of the MS that the matter had been considered in the past but no practicable technical solution so far found to the problem of how to achieve a more precise distribution of the telephone costs. Furthermore, in

the opinion of the Head of the MS the current system was not to the disadvantage of the OSCE.

MS cash counts and bank accounts

32. At the end of 1995, there was a difference between the book and actual cash balance of the MS. This was attributable to an entry for expenditure of over US\$ 1,260 in 1995, with the related movement of cash not taking place until 1996. The cash difference thus caused at the end of the year was erroneously recorded as interest.

The Secretariat undertook to take the necessary corrective action.

33. The auditors recommended a further cash count and, if necessary, correction of the books in 1996.

The Secretariat replied that the MS had been asked to provide a fresh cash count signed by the custodian and the Head of Mission, and that this cash count had been provided as at 31 May 1996. The Secretariat undertook also to correct the book entries as soon as the May imprest fund is received.

34. In order to avoid the kind of discrepancy mentioned above, the auditors recommended that from now on cash and bank transactions should be kept permanently separate.

The Secretariat confirmed that with effect from the June 1996 imprest fund, the MS has installed procedures ensuring that the two types of transactions are kept separate.

35. The auditors considered that the issue, as undertaken at the end of 1995, of a fictitious certificate of cash count in which cash and bank balances are shown jointly was of little use. In the case of future cash count certificates, it is only the cash balance as such that should be recorded, and the count should be certified by the prescribed double signature.

The Secretariat confirmed that corrective action had been taken by the MS.

36. The periodic bank statements covering the year 1995 were not all available during the MS audit. Furthermore, the interest credited to the bank account was not reflected in the monthly records and could only, therefore, be credited via the Secretariat on the basis of

confirmation by the bank at the time of the yearly statement.

37. The auditors recommended that all bank statements should be preserved or made permanently available to the Secretariat for accounting purposes.

The Secretariat confirmed that it had instructed the MS to keep bank statements in sequential order and to include copies thereof in the monthly imprest fund reports.

Currency transactions of the MS

38. In 1995, the MS received a monthly transfer of about US\$ 45,000 for its current expenditure, which was mostly converted into other currencies (Deutschmark and Macedonian Denars). No purchase or vending orders were available for these transactions. This was explained by the MS on the grounds that better exchange rates could be got on the unofficial money market, where it is not customary to issue receipts. The auditors, on the other hand, established from a comparison with MACSAM, that the latter was in possession of receipts for transactions with money-changers, in which the exchange rates obtained matched those of the MS.

39. In order to reflect this kind of transaction in the records in a due and proper manner, the auditors recommended that such dealings should in future be made only in return for a receipt.

The Secretariat confirmed that it had instructed the MS to use only authorized exchange facilities, i.e. bank or official foreign currency dealers and to provide the Secretariat with copies of official receipts of all exchange transactions.

MACSAM

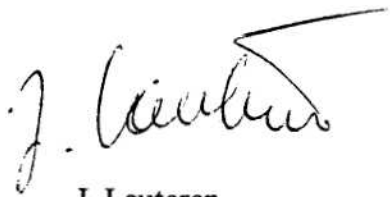
40. When auditing the MACSAM cash position on the spot, the auditors found an excess of US\$ 45 which had already existed at the end of 1995. It was recommended that an adjustment should be made in the account books for 1996.

The Secretariat confirmed that corrective action had been taken.


Final remarks

The auditors wished to stress their satisfaction that the 1995 accounts and associated documents were submitted to them in a form conducive to an efficient auditing operation.

The courtesy which was extended to the External Auditors and the assistance rendered by the OSCE Secretariat during the audit is greatly appreciated.



J. Lauteren
Austrian Court of Audit
External Auditor



R. Rath
Austrian Court of Audit
External Auditor



R. Zotti
Austrian Court of Audit
External Auditor

B. OPINION OF THE EXTERNAL AUDITORS

June 1996

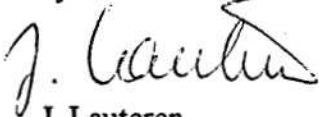
To the Governing Body,

We have examined the accompanying financial statements, numbered I to XIX and schedules 1 to 3 and Annex 1, of the OSCE for the financial period that ended 31 December 1995. 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) as far 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 1995, and the results of the operations for the period then ended;
- they were prepared in accordance with generally accepted accounting principles; and
- transactions were in accordance with the approved financial procedures and legislative authority.

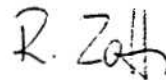
In accordance with our usual practice, we have issued a long-form report on our audit of the 1995 financial statements, as provided for in the Common Financial Procedures adopted by the Committee of Senior Officials on 1 July 1992.



J. Lauteren
Austrian Court of Audit
External Auditor



R. Rath
Austrian Court of Audit
External Auditor



R. Zotti
Austrian Court of Audit
External Auditor

Austrian Court of Audit
Dampfschiffstrasse 2
A-1033 Vienna
Austria

C. CERTIFICATION OF THE FINANCIAL STATEMENTS

18 March 1996

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

A handwritten signature in black ink, consisting of a large, stylized 'H' followed by a cursive 'C' and a series of loops and flourishes.

Hans Christian Cars
Director of Administration and Budget

D. REPORT ON OSCE STRUCTURES, OPERATIONS, STAFFING AND FINANCES IN 1995

Structures

a) Legislative 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 was 53 in 1995. The Summit was not convened in 1995. It had decided at its meeting in December 1994 that the Conference on Security and Co-operation in Europe (CSCE) should be renamed "Organization for Security and Co-operation in Europe" with effect from 1 January 1995.

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 met in Budapest in December 1995.

The Senior Council

3. The Senior Council has with effect from the 1 January 1995 replaced the Committee of Senior Officials. The Senior Council will discuss and set forth policy and broad budgetary guidelines. It held two meetings in 1995 and was also convened 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 but can also be convened for emergency purposes. It met amongst others in Vienna on a weekly basis throughout the year of 1995 and was 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 Office for Democratic Institutions and Human Rights (ODIHR), Warsaw
The High Commissioner on National Minorities (HCNM), The Hague.

ii) Missions

Missions were in operation throughout 1995 in Estonia, Georgia, Latvia, Moldova, Sarajevo, Skopje, Tajikistan and Ukraine. Furthermore, an Assistance Group was established in Chechnya.

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 in Brussels and SAMs in Albania, Bulgaria, Croatia, the former Yugoslav Republic of Macedonia, Hungary, Romania and Ukraine.

v) Other

The Minsk Group
The High Level Planning Group / the Initial Operations Planning Group
The Field Representatives.

Operations

6. All OSCE Institutions, Missions and SAMs continued their operations throughout the year 1995. The following developments are worth noting:

a) The Secretariat established an office in Tashkent for the purpose of facilitating the integration of the OSCE participating States in Central Asia. It was agreed that the office would be in operation for one year. A special fund for voluntary contributions to foster the integration of recently admitted participating States was also established in 1995.

b) The biennial meeting to review the implementation of OSCE commitments in the field of human rights was held at the ODIHR in Warsaw;

c) Pursuant to a decision taken by the 1994 Summit, the Initial Operations Planning Group was replaced by the High Level Planning Group, which was established at the beginning of 1995.

d) The Chairmanship of the Minsk Group became a shared responsibility in 1995, first between Sweden and the Russian Federation and later between Finland and the Russian Federation.

e) Towards the end of 1995 increased attention was given to the situation in Bosnia and Herzegovina, and especially to the tasks subsequently assigned to the OSCE within the framework of the Dayton Agreements. The Ministerial Council took several initiatives aimed at the early deployment of a large mission. A Start-up Fund was established in November 1995 with a view to securing the financial resources that would be required initially.

Staffing

7. The number of staff employed by OSCE Institutions, Missions and SAMs as at 31 December 1995 is shown in Table 1.

Finances

8. The 1995 unified budget was approved by the Committee of Senior Officials in December 1994 and was revised by the Permanent Council in April 1995. A second revision of the budget was undertaken by the Permanent Council in July 1995 following the midyear review. The final approved budget amounted to a total of 325,424,553 Austrian Schillings.

9. Aggregate expenditure was kept well within the total budget. The unutilised part of the budget, excluding adjustments to prior years' accounts and the unspent balance of voluntary contributions, amounted to about 73 million Schillings, which is equivalent to about 22 % of the total budget.

10. The budgets having the largest unspent balances are those of the ODIHR and the SAMs amounting to about 29 and 34 % respectively. The budgetary savings realised on the implementation meeting contributed to the underutilisation of the ODIHR budget, while savings on communication costs explain a large part of the total budgetary savings of the SAMs.

11. Overexpenditures occurred against three line items in the budget. These were the budget of the Mission to Estonia, the budget for the OSCE Representative to the Estonian Government Commission and the budget for the High Commissioner's representation. The reasons for these overexpenditures are explained in Note 3 to the financial statements.

12. The cash surplus of the three Institutions was considerably higher than in previous years and totalled 30.7 million Schillings.

13. Arrears continue to be a serious problem. By the end of 1995 assessed contributions amounting to 11.2 million Schillings were still outstanding from 1994 and previous years, while 55.1 million remained unpaid for 1995. As of 15 March 1996 these figures were still 11.2 million Schillings for 1994 and previous years but the figure for 1995 had been reduced to 42.2 million Schillings.

Table 1. Number of staff employed by OSCE Institutions and Missions as at 31 December 1995

	Internat. Staff	Local Staff	Total
The Secretariat:			
Vienna (*)	27	65	92
Prague	1	4	5
Tashkent	1	2	3
ODIHR	10	16	26
HCNM	7	3	10
Sub-total	46	90	136
Missions:			
Estonia	6	3	9
Georgia	17	10	27
Latvia	6	6	12
Moldova	7	8	15
Sarajevo	4	25	29
Skopje	7	6	13
Tajikistan	7	10	17
Ukraine	5	3	8
Nagorno-Karabakh	4		4
AG to Chechnya	7	5	12
Sub-total	70	76	146
Sanctions Co-ordinator			
5	0	5	
SAMs:			
Albania	12	12	24
Bulgaria	22	5	27
Croatia	6	1	7
The former Yugoslav			0
Republic of Macedonia	20	6	26
Hungary	10	1	11
Romania	23	7	30
Ukraine	7	1	8
Sub-total	105	33	138
HLPG	15	6	21
Grand Total	263	205	468
* Excluding Language Services Staff (Translators & Interpreters)			

ALL FUNDS
Statement I
Budget and Expenditure per Main and Sub-Programme
for the year ended 31 December 1995
(in Austrian Schillings)

		Budget	Expenditure	Budgetary Balances	%
I. The General Fund : The OSCE Secretariat					
Secretary General and CIO Support					
1	Executive Management	6,440,763	5,545,515	895,248	13.9
2	Management in Central Asia	1,244,010	1,213,548	30,462	2.4
3	Seminars	2,339,000	1,961,138	377,862	16.2
4	CIO Support	4,615,819	4,045,606	570,213	12.4
5	Press and Public Information	2,168,108	1,566,484	601,624	27.7
	Sub-total	16,807,700	14,332,291	2,475,409	14.7
Conflict Prevention Activities					
6	Management	3,461,043	3,423,159	37,884	1.1
7	Research and Information	820,655	611,250	209,405	25.5
8	Mission Support	6,252,789	5,849,348	403,441	6.5
	Sub-total	10,534,487	9,883,757	650,730	6.2
Activities Relating to Military Aspects of Security					
9	Communications Network	3,441,000	3,440,519	481	0.0
10	PSD / CSBM	1,380,969	1,339,949	41,020	3.0
	Sub-total	4,821,969	4,780,468	41,501	0.9
Conference Services					
11	Management	2,932,523	2,598,333	334,190	11.4
12	Documentation in Prague	428,100	372,652	55,448	13.0
13	Conferences / Seminars	49,318,807	45,445,173	3,873,634	7.9
14	Council Meeting	3,729,069	1,399,459	2,329,610	62.5
15	CSO Meetings	6,594,480	1,982,890	4,611,590	69.9
16	Economic Forum Meeting	4,472,000	2,049,453	2,422,547	54.2
	Sub-total	67,474,979	53,847,960	13,627,019	20.2
Common Services					
17	General Administration	18,075,957	14,742,421	3,333,536	18.4
18	Personnel	1,947,959	1,942,284	5,675	0.3
19	Finance	4,200,623	4,233,702	(33,079)	(0.8)
20	Information Systems	2,519,255	1,858,822	660,433	26.2
	Sub-total	26,743,794	22,777,229	3,966,565	14.8
Total for the General Fund		126,382,929	105,621,705	20,761,224	16.4
II. Office for Democratic Institutions and Human Rights (ODIHR)					
Human Dimension Activities					
21	Management	2,298,900	2,171,274	127,626	5.6
22	Conferences / Seminars	9,324,300	6,552,849	2,771,451	29.7
23	Implementation Meeting	12,463,095	7,472,281	4,990,814	40.0
24	Collection and Dissemination of Info	3,014,200	2,751,218	262,982	8.7
25	Missions	2,729,700	1,165,322	1,564,378	57.3
26	Elections	4,959,100	3,406,224	1,552,876	31.3
27	Programme for Coordination Support	933,000	700,193	232,807	25.0
	Sub-total	35,722,295	24,219,361	11,502,934	32.2
Common Services					
28	General Administration	3,164,950	3,081,672	83,278	2.6
29	Finance	775,400	914,766	(139,366)	(18.0)
	Sub-total	3,940,350	3,996,438	(56,088)	(1.4)
Total for ODIHR		39,662,645	28,215,799	11,446,846	28.9
III. High Commissioner on National Minorities (HCNM)					
Activity of the HCNM					
30	Management	4,530,759	4,308,294	222,465	4.9
31	On-site Consultations	2,815,000	2,265,491	549,509	19.5
32	Reporting to CSCE	430,000	330,303	99,697	23.2
	Sub-total	7,775,759	6,904,088	871,671	11.2
Common Services					
33	General Administration	1,571,712	1,482,450	89,262	5.7
34	Finance	58,980	59,420	(440)	(0.7)
	Sub-total	1,630,692	1,541,870	88,822	5.4
Total for HCNM		9,406,451	8,445,958	960,493	10.2

ALL FUNDS
Statement I
Budget and Expenditure per Main and Sub-Programme
for the year ended 31 December 1995
(in Austrian Schillings)

	Budget	Expenditure	Budgetary Balances	%
IV. Funds Relating to the Conflict dealt with by the OSCE Minsk Conference				
High Level Planning Group	6,485,714	5,432,053	1,053,661	16.2
The Minsk Process				
35 Management	10,756,450	10,699,714	56,736	0.5
36 Conferences / Seminars	4,255,300	10,424	4,244,876	99.8
Sub-total	15,011,750	10,710,138	4,301,612	28.7
37 Field Representatives	2,797,080	2,948,411	(151,331)	(5.4)
Total	24,294,544	19,090,602	5,203,942	21.4
VI. OSCE Missions				
	82,611,396	69,891,048	12,720,348	15.4
VII. Sanctions Co-ordinator and Assist. Missions				
	43,066,588	28,507,566	14,559,022	33.8
GRAND TOTAL FOR ALL FUNDS				
	325,424,553	259,772,678	65,651,875	20.2

ALL FUNDS
Statement II
Budget and Expenditure per Major Cost Group
for the year ended 31 December 1995
(in Austrian Schillings)

		Approved			Adjusted			Budgetary		
		Budget	Transfers	%	Budget	Expenditure	Balances			%
I. The General Fund : The OSCE Secretariat										
Secretary General and CIO Support										
1	Staff Costs	7,919,146	64,000	0.8	7,983,146	7,582,908	400,238			5.0
2	Contribution for the Ombudsmen's Office	1,177,408	0	0.0	1,177,408	1,177,137	271			0.0
3	Travel Costs	1,593,455	(49,000)	(3.1)	1,544,455	1,356,884	187,571			12.1
4	Language Services	3,885	0	0.0	3,885	5,993	(2,108)			(54.3)
5	Other Services and Utilities	885,000	0	0.0	885,000	189,346	695,654			78.6
6	Representation	190,000	0	0.0	190,000	147,623	42,377			22.3
7	Investment Costs	395,500	(5,000)	(1.3)	390,500	386,515	3,985			1.0
8	Supplies	196,700	0	0.0	196,700	187,947	8,753			4.4
9	Seminars	2,529,000	(190,000)	(7.5)	2,339,000	1,961,138	377,862			16.2
10	Visits by the PR of the CIO	426,775	39,000	9.1	465,775	464,898	877			0.2
11	Other Short Term Missions	1,670,831	(39,000)	(2.3)	1,631,831	871,902	759,929			46.6
	Sub-total	16,987,700	(180,000)	(1.1)	16,807,700	14,332,291	2,475,409			14.7
Conflict Prevention Activities										
12	Staff Costs	9,078,737	49,000	0.5	9,127,737	8,779,658	348,079			3.8
13	Travel Costs	771,750	(7,000)	(0.9)	764,750	763,115	1,635			0.2
14	Other Services and Utilities	382,000	0	0.0	382,000	109,183	272,817			71.4
15	Representation	50,000	0	0.0	50,000	45,938	4,062			8.1
16	Investment Costs	180,000	0	0.0	180,000	180,000	0			0.0
17	Supplies	30,000	0	0.0	30,000	5,863	24,137			80.5
	Sub-total	10,492,487	42,000	0.4	10,534,487	9,883,757	650,730			6.2
Activities Relating to Military Aspects of Security										
18	Staff Costs	1,457,219	(144,000)	(9.9)	1,313,219	1,274,404	38,815			3.0
19	Travel Costs	60,750	7,000	11.5	67,750	65,545	2,205			3.3
20	Central Mail Server	3,297,000	144,000	4.4	3,441,000	3,440,519	481			0.0
	Sub-total	4,814,969	7,000	0.1	4,821,969	4,780,468	41,501			0.9
Conference Services in Vienna										
21	Staff Costs	8,882,184	268,000	3.0	9,150,184	9,142,274	7,910			0.1
22	Travel Costs	486,000	0	0.0	486,000	177,613	308,387			63.5
23	Language Services	26,105,190	(230,000)	(0.9)	25,875,190	24,001,153	1,874,037			7.2
24	Other Services and Utilities	14,905,000	0	0.0	14,905,000	13,212,114	1,692,886			11.4
25	Representation	60,000	0	0.0	60,000	55,989	4,011			6.7
26	Investment Costs	700,000	0	0.0	700,000	549,268	150,732			21.5
27	Supplies	500,000	70,000	14.0	570,000	567,588	2,412			0.4
	Sub-total	51,638,374	108,000	0.2	51,746,374	47,705,999	4,040,375			7.8
Conference Services in Prague										
28	Staff Costs	1,361,715	0	0.0	1,361,715	940,226	421,489			31.0
29	Travel Costs	159,000	0	0.0	159,000	125,921	33,079			20.8
30	Language Services	7,564,500	0	0.0	7,564,500	2,026,174	5,538,326			73.2
31	Other Services and Utilities	6,195,805	0	0.0	6,195,805	2,860,699	3,335,106			53.8
32	Supplies	447,585	0	0.0	447,585	188,941	258,644			57.8
	Sub-total	15,728,605	0	0.0	15,728,605	6,141,961	9,586,644			61.0
	Total for Conference Services	67,366,979	108,000	0.2	67,474,979	53,847,960	13,627,019			20.2
Common Services in Vienna										
33	Staff Costs	15,353,994	(960,000)	(6.3)	14,393,994	12,149,723	2,244,271			15.6
34	Travel Costs	277,800	5,000	1.8	282,800	182,925	99,875			35.3
35	Other Services and Utilities	5,392,000	808,500	15.0	6,200,500	6,762,785	(562,285)			(9.1)
36	Representation	40,000	0	0.0	40,000	21,606	18,394			46.0
37	Investment Costs	1,269,500	169,500	13.4	1,439,000	1,016,632	422,368			29.4
38	Supplies	672,000	0	0.0	672,000	629,757	42,243			6.3
	Sub-total	23,005,294	23,000	0.1	23,028,294	20,763,428	2,264,866			9.8
Common Services in Prague										
39	Staff Costs	406,500	0	0.0	406,500	357,848	48,652			12.0
40	Travel Costs	145,000	0	0.0	145,000	74,575	70,425			48.6
41	Other Services and Utilities	2,485,000	0	0.0	2,485,000	1,262,558	1,222,442			49.2
42	Representation	27,000	0	0.0	27,000	15,233	11,767			43.6
43	Investment Costs	542,000	0	0.0	542,000	222,753	319,247			58.9
44	Supplies	110,000	0	0.0	110,000	80,834	29,166			26.5
	Sub-total	3,715,500	0	0.0	3,715,500	2,013,801	1,701,699			45.8
	Total for Common Services	26,720,794	23,000	0.1	26,743,794	22,777,229	3,966,565			14.8
	Total for the General Fund	126,382,929	0	0.0	126,382,929	106,621,705	20,761,224			16.4

ALL FUNDS
Statement II
Budget and Expenditure per Major Cost Group
for the year ended 31 December 1995
(in Austrian Schillings)

		Approved	Transfers	%	Adjusted	Expenditure	Budgetary	
		Budget			Budget		Balances	%
II. Office for Democratic Institutions and Human Rights (ODIHR)								
Human Dimension Activities								
45	Staff Costs	6,901,300	0	0.0	6,901,300	6,422,587	478,713	6.9
46	Travel Costs	8,578,900	0	0.0	8,578,900	5,118,157	3,460,743	40.3
47	Language Services	10,234,095	0	0.0	10,234,095	6,409,606	3,824,489	37.4
48	Other Services and Utilities	9,418,000	0	0.0	9,418,000	5,846,530	3,571,470	37.9
49	Representation	180,000	0	0.0	180,000	219,629	(39,629)	(22.0)
50	Supplies	260,000	0	0.0	260,000	68,829	190,171	73.1
51	Short-term Missions	150,000	0	0.0	150,000	133,023	16,977	11.3
	Sub-total	35,722,295	0	0.0	35,722,295	24,219,361	11,502,934	32.2
Common Services								
52	Staff Costs	1,589,150	111,700	7.0	1,700,850	1,690,006	10,844	0.6
53	Travel Costs	236,700	0	0.0	236,700	131,293	105,407	44.5
54	Other Services and Utilities	1,456,500	(111,700)	(7.7)	1,344,800	1,551,314	(206,514)	(15.4)
55	Investment Costs	398,000	0	0.0	398,000	386,473	11,527	2.9
56	Supplies	260,000	0	0.0	260,000	237,352	22,648	8.7
	Sub-total	3,940,350	0	0.0	3,940,350	3,996,438	(56,088)	(1.4)
Total for ODIHR		39,662,645	0	0.0	39,662,645	28,215,799	11,446,846	28.9
III. High Commissioner on National Minorities (HCNM)								
Activity of the HCNM								
57	Staff Costs	4,880,759	0	0.0	4,880,759	4,363,168	517,591	10.6
58	Travel Costs	2,665,000	0	0.0	2,665,000	2,401,541	263,459	9.9
59	Language Services	80,000	0	0.0	80,000	34,122	45,878	57.3
60	Other Services and Utilities	100,000	0	0.0	100,000	28,027	71,973	72.0
61	Representation	50,000	0	0.0	50,000	77,230	(27,230)	(54.5)
	Sub-total	7,775,759	0	0.0	7,775,759	6,904,088	871,671	11.2
Common Services								
62	Staff Costs	870,242	(11,000)	(1.3)	859,242	766,680	92,562	10.8
63	Travel Costs	78,600	11,000	14.0	89,600	107,507	(17,907)	(20.0)
64	Other Services and Utilities	309,050	2,009	0.7	311,059	311,059	0	0.0
65	Investment Costs	312,800	(2,009)	(0.6)	310,791	308,466	2,325	0.7
66	Supplies	60,000	0	0.0	60,000	48,158	11,842	19.7
	Sub-total	1,630,692	0	0.0	1,630,692	1,541,870	88,822	5.4
Total for HCNM		9,406,451	0	0.0	9,406,451	8,445,958	960,493	10.2
IV. Funds Relating to the Conflict dealt with by the OSCE Minsk Conference								
High Level Planning Group		6,485,714	0	0.0	6,485,714	5,432,053	1,053,661	16.2
The Minsk Process								
67	Staff Costs	207,000	0	0.0	207,000	80,393	126,607	61.2
68	Travel Costs	11,487,655	(53,000)	(0.5)	11,434,655	8,053,401	3,381,254	29.6
69	Language Services	2,640,000	0	0.0	2,640,000	1,913,869	726,131	27.5
70	Other Services and Utilities	591,174	53,000	9.0	644,174	644,174	0	0.0
71	Representation	7,314	0	0.0	7,314	18,301	(10,987)	(150.2)
72	Supplies	44,700	0	0.0	44,700	0	44,700	100.0
73	Unforeseen Costs	33,907	0	0.0	33,907	0	33,907	100.0
	Sub-total	15,011,750	0	0.0	15,011,750	10,710,138	4,301,612	28.7
Field Representatives								
74	Staff Costs	1,305,360	(1,225,360)	(93.9)	80,000	78,550	1,450	1.8
75	Travel Costs	576,720	881,360	152.8	1,458,080	1,730,402	(272,322)	(18.7)
76	Other Services and Utilities	505,000	75,000	14.9	580,000	576,288	3,712	0.6
77	Representation	50,000	0	0.0	50,000	6,429	43,571	87.1
78	Investment Costs	230,000	269,000	117.0	499,000	498,748	252	0.1
79	Supplies	130,000	0	0.0	130,000	57,994	72,006	55.4
	Sub-total	2,797,080	0	0.0	2,797,080	2,948,411	(151,331)	(5.4)
Total		24,294,544	0	0.0	24,294,544	19,090,602	5,203,942	21.4

ALL FUNDS
Statement II
Budget and Expenditure per Major Cost Group
for the year ended 31 December 1995
(in Austrian Schillings)

		Approved			Adjusted		Budgetary	
		Budget	Transfers	%	Budget	Expenditure	Balances	%
V. Mission Funds								
Missions								
80	Estonia	3,296,428	0	0.0	3,296,428	3,905,690	(609,262)	(18.5)
81	Representative to the Estonian Gov. Commissio	839,072	0	0.0	839,072	955,025	(115,953)	(13.8)
82	Georgia	20,932,948	0	0.0	20,932,948	16,276,329	4,656,619	22.2
83	Latvia	6,488,900	0	0.0	6,488,900	5,780,982	707,918	10.9
84	Moldova	5,631,936	0	0.0	5,631,936	4,992,206	639,730	11.4
85	Sarajevo	10,154,380	0	0.0	10,154,380	9,829,476	324,904	3.2
86	Skopje	5,873,116	0	0.0	5,873,116	5,794,849	78,267	1.3
87	Tajikistan	5,963,740	0	0.0	5,963,740	4,503,879	1,459,861	24.5
88	Ukraine	6,791,956	0	0.0	6,791,956	5,606,541	1,185,415	17.5
89	Assistance Group to Chechnya	16,279,320	0	0.0	16,279,320	12,062,328	4,216,992	25.9
90	Representative to the Skrunda Radar Station	359,600	0	0.0	359,600	183,743	175,857	48.9
Total for Missions		82,611,396	0	0.0	82,611,396	69,891,048	12,720,348	15.4
Sanctions Co-ordinator and Sanctions Assistance Missions								
91	Sanctions Co-ordinator	2,098,532	0	0.0	2,098,532	1,597,452	501,080	23.9
92	SAM to Albania	1,652,676	0	0.0	1,652,676	1,203,639	449,037	27.2
93	SAM to Bulgaria	2,152,128	0	0.0	2,152,128	1,148,844	1,003,284	46.6
94	SAM to Croatia	1,683,448	0	0.0	1,683,448	1,660,416	23,032	1.4
95	SAM to the former Yugoslav Rep. of Macedonia	5,352,360	0	0.0	5,352,360	3,153,579	2,198,781	41.1
96	SAM to Hungary	972,600	0	0.0	972,600	815,677	156,923	16.1
97	SAM to Romania	2,489,844	0	0.0	2,489,844	2,023,766	466,078	18.7
98	SAM Ukraine	165,000	0	0.0	165,000	160,824	4,176	2.5
99	SAM Communication Costs	26,500,000	0	0.0	26,500,000	16,743,369	9,756,631	36.8
Total for Sanctions Co-ordinator and SAM 's		43,066,588	0	0.0	43,066,588	28,507,566	14,559,022	33.8
Total for Mission Funds		125,677,984	0	0.0	125,677,984	98,398,614	27,279,370	21.7
GRAND TOTAL FOR ALL FUNDS		325,424,553	0	0.0	325,424,553	259,772,678	65,651,875	20.2

ALL FUNDS

Statement III

Income and Expenditure
for the year ended 31 December 1995

(in Austrian Schillings)

1994		The General Fund	Office for Democratic Institutions and Human Rights	High Commissioner on National Minorities	Funds relating to the Conflict dealt with by the OSCE Minsk Conference	OSCE Missions	Sanctions Co-ordinator and Assistance Missions	Activities Financed by Voluntary Contributions	Total
INCOME									
270,148,119	Participating States (Schedule 1 & Annex 1)	123,141,521	39,662,645	9,406,451	24,294,544	75,686,804	49,232,588	-	321,424,553
-	Reallocation of Funds	3,241,408	-	-	-	6,924,592	(6,166,000)	-	4,000,000
700,000	Transfer from prior years' Fund balance	-	-	-	-	-	-	-	-
6,739,543	Miscellaneous income (Schedule 2)	4,778,922	103,388	60,353	-	1,538,391	95,507	-	6,576,560
238,707	Exchange rate gains	717,582	-	-	-	-	-	-	717,582
4,813,357	Voluntary Contributions (Schedule 3)	-	-	-	-	-	-	9,463,547	9,463,547
282,639,726		131,879,433	39,766,033	9,466,804	24,294,544	84,149,787	43,162,095	9,463,547	342,182,243
230,531,843	EXPENDITURE (Statements I & II)	105,621,705	28,215,799	8,445,958	19,090,602	69,891,048	28,507,566	4,536,828	264,309,505
(362,903)	Adjustment of prior years expenditure	(2,541,230)	(196,529)	-	(5,595,777)	(507,180)	(216,679)	-	(9,057,395)
52,470,786	Excess of income over expenditure	28,798,958	11,746,763	1,020,846	10,799,719	14,765,919	14,871,208	4,926,719	86,930,132

ALL FUNDS

Statement IV

Assets and Liabilities
as at 31 December 1995

(in Austrian Schillings)

1994		The General Fund	Office for Democratic Institutions and Human Rights	High Commissioner on National Minorities	Funds relating to the Conflict dealt with by the OSCE Minsk Conference	OSCE Missions	Sanctions Co-ordinator and Assistance Missions	Activities Financed by Voluntary Contributions	Total
ASSETS									
38.990.661	Cash on hand and in banks	83.494.112	5.469.975	185.530	264.588	5.479.884	867.270	-	95.761.360
	Contributions receivable :								
5.904.972	Prior years'	5.000.924	1.142.894	212.248	357.637	2.948.309	1.578.218	-	11.240.231
69.907.621	Current year	21.984.913	7.027.130	2.138.333	2.560.561	14.875.284	6.523.319	-	55.109.540
12.674.350	Accounts receivable	31.476.606	787.315	69.551	-	-	-	-	32.333.472
1.124.235	Prepaid expenses and advances	245.547	9.743	2.264	59.674	1.045.769	330.546	9.140	1.702.683
61.124.750	Due from other Funds	4.652.651	7.531.052	-	2.294.511	50.342.041	24.367.868	6.127.435	95.315.558
189.726.589		146.854.753	21.968.109	2.607.927	5.536.971	74.691.287	33.667.221	6.136.575	291.462.844
LIABILITIES :									
28.808.255	Accounts payable	4.890.600	632.609	440.904	3.627.445	3.348.328	3.946.340	-	16.886.226
7.519.718	Reserve for unliquidated obligations	1.600.024	39.656	-	-	232.470	-	-	1.872.150
571.456	Funds held for other parties	558.950	-	98.265	-	-	-	-	657.215
8.192.491	Income received in advance	-	-	-	-	14.872.751	-	-	14.872.751
61.124.750	Due to other funds	90.662.907	-	727.139	373.126	713.278	2.839.108	-	95.315.558
37.511	Unallocated surplus	204.500	-	-	-	-	-	-	204.500
106.254.181		97.916.981	672.265	1.266.308	4.000.571	19.166.827	6.785.447	-	129.808.399
Fund Balances:									
83.472.409	Fund Balances (Statements VII ,X , XIII ,XV ,XVII & XIX)	48.937.772	21.295.844	1.341.619	1.536.400	55.524.461	26.881.774	6.136.575	161.654.444
189.726.590		146.854.753	21.968.109	2.607.927	5.536.971	74.691.287	33.667.221	6.136.575	291.462.844
Fund Balances (excluding contributions receivable)									
7.659.816		21.951.935	13.125.820	(1.008.963)	(1.381.798)	37.700.867	18.780.237	6.136.575	95.304.673

ALL FUNDS CONTRIBUTIONS REPORT

Schedule 1

Report on Assessed Contributions
as at 31 December 1995

(in Thousand Austrian Schillings)

Contributors	Percentage	Balance as at 1.1.1995	Payments received during 1995 for prior years	Outstanding contributions for prior years as at 31.12.1995	Assessed contributions for 1995	Payments received during 1995 for 1995	Outstanding contributions for current year as at 31.12.1995	Balance as at 31.12.1995
<u>Governments</u>								
France	9.00	-	-	-	28,943	28,372	571	571
Germany	9.00	-	-	-	28,943	28,943	-	-
Italy	9.00	4,421	4,421	-	28,943	28,372	571	571
Russian Federation	9.00	24,292	24,292	-	28,943	653	28,289	28,289
United Kingdom of Great Britain and Northern Ireland	9.00	5,469	5,469	-	28,943	28,943	-	-
United States of America	9.00	4,577	4,577	-	28,943	18,219	10,724	10,724
Canada	5.45	2,768	2,768	-	17,526	17,526	-	-
Spain	3.65	1,854	1,854	-	11,738	11,738	-	-
Belgium	3.55	1,803	1,803	-	11,416	11,191	225	225
Netherlands	3.55	-	-	-	11,416	11,416	-	-
Sweden	3.55	1,803	1,803	-	11,416	11,416	-	-
Switzerland	2.30	3	3	-	7,396	7,396	-	-
Austria	2.05	1,041	1,041	-	6,593	6,463	130	130
Denmark	2.05	1,041	1,041	-	6,593	6,593	-	-
Finland	2.05	-	-	-	6,593	6,593	-	-
Norway	2.05	-	-	-	6,593	6,593	-	-
Ukraine	1.75	3,536	3,536	-	5,628	5,609	19	19
Poland	1.40	740	740	-	4,502	4,502	-	-
Turkey	1.00	1,799	1,799	-	3,216	3,216	-	-
Belarus	0.70	431	51	381	2,251	-	2,251	2,632
Greece	0.70	355	355	-	2,251	2,204	47	47
Hungary	0.70	351	351	-	2,251	1,855	396	396
Romania	0.70	2,233	2,233	-	2,251	2,207	44	44
Czech Republic	0.67	-	-	-	2,155	2,155	-	-
Bulgaria	0.55	1,702	1,702	-	1,769	1,769	-	-
Ireland	0.55	-	-	-	1,769	1,769	-	-
Kazakhstan	0.55	2,524	-	2,524	1,769	-	1,769	4,293
Luxembourg	0.55	28	28	-	1,769	1,706	63	63
Portugal	0.55	273	273	-	1,769	1,747	22	22
Uzbekistan	0.55	2,173	2,071	102	1,769	-	1,769	1,871
Yugoslavia, Former Republic of	0.55	2,743	-	2,743	1,769	-	1,769	4,512
carried forward	95.72	67,962	62,211	5,751	307,823	259,165	48,658	54,409

Schedule 1 (continued)

Contributors	Percentage	Balance as at 1.1.1995	Payments received during 1995 for prior years	Outstanding contributions for prior years as at 31.12.1995	Assessed contributions for 1995	Payments received during 1995 for 1995	Outstanding contributions current year as at 31.12.1995	Balance as at 31.12.1995
<u>brought forward</u>	95.72	67,962	62,211	5,751	307,823	259,165	48,658	54,409
Slovak Republic	0.33	35	35	-	1,061	1,061	-	-
Albania	0.20	-	-	-	643	643	-	-
Armenia	0.20	748	-	748	643	-	643	1,391
Azerbaijan	0.20	728	81	647	643	-	643	1,290
Bosnia & Herzegovina	0.20	921	-	921	643	-	643	1,564
Croatia	0.20	361	15	346	643	-	643	989
Cyprus	0.20	102	102	-	643	529	114	114
Estonia	0.20	-	-	-	643	643	-	-
Georgia	0.20	893	-	893	643	-	643	1,536
Iceland	0.20	-	-	-	643	315	328	328
Kyrgyzstan	0.20	918	131	787	643	-	643	1,430
Latvia	0.20	455	455	-	643	127	516	516
Lithuania	0.20	18	18	-	643	627	16	16
Moldova	0.20	866	866	-	643	314	329	329
Slovenia	0.20	102	102	-	643	641	2	2
Tajikistan	0.20	245	15	231	643	-	643	874
Turkmenistan	0.20	918	-	918	643	-	643	1,561
Holy See	0.15	76	76	-	482	482	-	-
Liechtenstein	0.15	76	76	-	482	482	-	-
Malta	0.15	76	76	-	482	482	-	-
Monaco	0.15	76	76	-	482	482	-	-
San Marino	0.15	76	76	-	482	482	-	-
Total	100.00	75,650	64,410	11,240	321,587	266,477	55,110	66,350

THE GENERAL FUND

Statement V

Income and Expenditure
for the year ended 31 December 1995

(in Austrian Schillings)

1994		1995
INCOME		
122,936,781	Assessed contributions (Annex 1:1)	123,141,521
-	Reallocation from miscellaneous income	4,000,000
(6,292,956)	Reallocation to other Funds	(758,592)
<u>116,643,825</u>		<u>126,382,929</u>
5,692,619	Miscellaneous income (Schedule 2)	4,778,922
238,707	Exchange rate gains	717,582
<u>122,575,151</u>	Total income	<u>131,879,433</u>
EXPENDITURE		
109,649,273	(Statement I & II)	105,621,705
(344,931)	Adjustment of prior year's expenditure	(2,541,230)
<u>109,304,342</u>	Total expenditure	<u>103,080,475</u>
<u>13,270,809</u>	Excess of income over expenditure	<u>28,798,958</u>

THE GENERAL FUND

Statement VI

Assets and Liabilities
as at 31 December 1995

(in Austrian Schillings)

1994		1995
ASSETS		
26,634,505	Cash on hand and in banks	83,494,112
	Contributions receivable :	
	(Annex 1:1)	
2,346,676	prior years	5,000,924
19,571,074	current year	21,984,913
12,506,295	Accounts receivable	31,476,606
42,031	Prepaid expenses and advances to suppliers	245,547
15,867,971	Amount due from other Funds	4,652,651
76,968,552		146,854,753
LIABILITIES AND FUND BALANCES		
Liabilities		
2,394,857	Accounts payable	4,890,600
3,282,877	Reserve for unliquidated obligations	1,600,024
571,456	Funds held for other parties	558,950
2,559,883	Income received in advance	-
44,438,547	Due to other funds	90,662,907
37,511	Unallocated surplus	204,500
53,285,131		97,916,981
Fund Balances		
23,683,421	Fund balance (Statement VII)	48,937,772
76,968,552		146,854,753
1,765,671	Fund Balance: (excluding contributions receivable)	21,951,935

THE GENERAL FUND

Statement VII

Fund Balance
for the year ended 31 December 1995

(in Austrian Schillings)

1994		1995
	Adjusted Cash surplus as at 31.12. 1993	3,544,603
	Contributions receivable as at 31.12. 1993	6,868,009
	Excess of income over expenditure for 1994	13,270,809
11,123,276	Accrued balance as at 1. January	23,683,421
(710,664)	Refund of cash surplus from previous years	(3,544,607)
<u>10,412,612</u>	Adjusted Fund Balance	<u>20,138,814</u>
	add:	
13,270,809	Excess of current year's income over expenditure	28,798,958
<u>23,683,421</u>	Accrued balance as at 31 December	<u>48,937,772</u>

CASH SURPLUS

710,664	Cash surplus as at 31 December 1993	3,544,603
3,544,603	Cash surplus for 1994	(1,778,932)
(710,664)	Refund of cash surplus from previous years	(3,544,607)
<u>3,544,603</u>	Cash surplus as at 1 January 1995	<u>(1,778,936)</u>
1,765,671	Cash surplus as at 31 December 1995	21,951,935
<u>(1,778,932)</u>	Cash surplus for 1995	<u>23,730,871</u>

OFFICE FOR DEMOCRATIC INSTITUTIONS AND HUMAN RIGHTS

Statement VIII

Income and Expenditure
for the year ended 31 December 1995

(in Austrian Schillings)

1994		1995
INCOME		
16,781,300	Assessed contributions (Annex 1:2)	39,662,645
4,863,700	Reallocation from the General Fund	-
700,000	Transfer from prior year's Fund balance	-
<u>22,345,000</u>		<u>39,662,645</u>
-	Miscellaneous income	103,388
-	Exchange rate gains	-
<u>22,345,000</u>	Total income	<u>39,766,033</u>
EXPENDITURE		
17,459,697	(Statement I & II)	28,215,799
-	Adjustment of prior year's expenditure	(196,529)
<u>17,459,697</u>	Total expenditure	<u>28,019,270</u>
<u>4,885,303</u>	Excess of income over expenditure	<u>11,746,763</u>

OFFICE FOR DEMOCRATIC INSTITUTIONS AND HUMAN RIGHTS

Statement IX

Assets and Liabilities
as at 31 December 1995

(in Austrian Schillings)

1994		1995
ASSETS		
8,430,376	Cash on hand and in banks	5,469,975
	Contributions receivable :	
	(Annex 1:2)	
1,113,725	prior years	1,142,894
2,727,191	current year	7,027,130
137,477	Accounts receivable	787,315
34,411	Prepaid expenses and advances to suppliers	9,743
1,996,998	Amount due from other Funds	7,531,052
<u>14,440,178</u>		<u>21,968,109</u>
LIABILITIES AND FUND BALANCES		
Liabilities		
56,621	Accounts payable	632,609
654,548	Reserve for unliquidated obligations	39,656
818,232	Due to other funds	-
<u>1,529,401</u>		<u>672,265</u>
Fund Balances		
12,910,776	Fund balance (Statement X)	21,295,844
<u>14,440,178</u>		<u>21,968,109</u>
<u>9,069,860</u>	Fund Balance: (excluding contributions receivable)	<u>13,125,820</u>

OFFICE FOR DEMOCRATIC INSTITUTIONS AND HUMAN RIGHTS

Statement X

Fund Balance
for the year ended 31 December 1995

(in Austrian Schillings)

1994		1995
	Adjusted Cash surplus as at 31.12. 1993	3,361,695
	Contributions receivable as at 31.12. 1993	4,663,778
	Excess of income over expenditure for 1994	4,885,303
8,731,195	Accrued balance as at 1. January	12,910,776
	less:	
	Fund adjustment :	
(700,000)	Transfer to current year's income	-
-	Refund of cash surplus from previous years	(3,361,695)
(5,721)	Adjustment of prior year's receivables	-
<u>8,025,473</u>	Adjusted Fund Balance	<u>9,549,081</u>
	add:	
4,885,303	Excess of current year's income over expenditure	11,746,763
<u>12,910,776</u>	Accrued balance as at 31 December	<u>21,295,844</u>

CASH SURPLUS

-	Cash surplus as at 31 December 1993	3,361,695
4,067,416	Cash surplus for 1994	5,708,165
(700,000)	Transfer to current year's income	-
-	Refund of cash surplus from previous years	(3,361,695)
(5,721)	Adjustment of prior year's receivables	-
<u>3,361,695</u>	Cash surplus as at 1 January 1995	<u>5,708,165</u>
9,069,860	Cash surplus as at 31 December 1995	13,125,820
<u>5,708,165</u>	Cash surplus for 1995	<u>7,417,655</u>

HIGH COMMISSIONER ON NATIONAL MINORITIES

Statement XI

Income and Expenditure
for the year ended 31 December 1995

(in Austrian Schillings)

1994		1995
INCOME		
4,605,000	Assessed contributions (Annex 1:3)	9,406,451
1,429,256	Reallocation from the General Fund	-
<u>6,034,256</u>		<u>9,406,451</u>
20,463	Miscellaneous income	60,353
-	Exchange rate gains	-
<u>6,054,719</u>	Total income	<u>9,466,804</u>
EXPENDITURE		
6,265,218	EXPENDITURE (Statement I & II)	8,445,958
(17,972)	Adjustment of prior year's expenditure	-
<u>6,247,246</u>	Total expenditure	<u>8,445,958</u>
<u>(192,527)</u>	Excess of income over expenditure	<u>1,020,846</u>

HIGH COMMISSIONER ON NATIONAL MINORITIES

Statement XII

Assets and Liabilities
as at 31 December 1995

(in Austrian Schillings)

1994		1995
ASSETS		
613,132	Cash on hand and in banks	185,530
	Contributions receivable :	
	(Annex 1:3)	
151,895	prior years	212,248
763,075	current year	2,138,333
12,890	Accounts receivable	69,551
30	Prepaid expenses and advances to suppliers	2,264
-	Amount due from other Funds	-
<u>1,541,021</u>		<u>2,607,927</u>
LIABILITIES AND FUND BALANCES		
Liabilities		
219,856	Accounts payable	440,904
-	Reserve for unliquidated obligations	-
-	Funds held for other parties	98,265
-	Income received in advance	-
646,419	Due to other funds	727,139
<u>866,276</u>		<u>1,266,308</u>
Fund Balances		
674,745	Fund balance (Statement XIII)	1,341,619
<u>1,541,021</u>		<u>2,607,927</u>
(240,225)	Fund Balance: (excluding contributions receivable)	(1,008,963)

HIGH COMMISSIONER ON NATIONAL MINORITIES

Statement XIII

FUND BALANCE
for the year ended 31 December 1995

(in Austrian Schillings)

1994		1995
	Adjusted Cash surplus as at 31.12. 1993	353,973
	Contributions receivable as at 31.12. 1993	513,299
	Excess of income over expenditure for 1994	(192,527)
868,041	Accrued balance as at 1. January	674,746
-	Refund of cash surplus from previous years	(353,973)
(769)	Adjustment of prior year's receivables	-
<u>867,272</u>	Adjusted Fund Balance	<u>320,773</u>
	add:	
(192,527)	Excess of current year income over expenditure	1,020,846
<u>674,745</u>	Accrued balance as at 31 December	<u>1,341,619</u>

CASH SURPLUS

-	Cash surplus as at 31 December 1993	353,973
354,742	Cash surplus for 1994	(594,198)
-	Transfer to current year's income	-
-	Refund of cash surplus from previous years	(353,973)
(769)	Adjustment of prior year's receivables	-
<u>353,973</u>	Cash surplus as at 1 January 1995	<u>(594,198)</u>
(240,225)	Cash surplus as at 31 December 1995	(1,008,963)
<u>(594,198)</u>	Cash surplus for 1995	<u>(414,765)</u>

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

Statement XIV

Income and Expenditure
for the year ended 31 December 1995

(in Austrian Schillings)

Fund	Fund	Contributions			Total Income	Total Income and Opening Balance	Expenditure	Fund Adjustment	Fund
	Balance 1.1.1995	Assessed (Annex 1:4)	Other Income	Reallocation of income					Balance 31.12.1995
PG Initial Operations Planning Group	(40,567)	901,300	-	(901,300)	-	(40,567)	-	40,567	-
PH High Level Planning Group	-	5,584,414	-	901,300	6,485,714	6,485,714	5,432,053	(40,567)	1,013,094
PM The Minsk Process	(1,694,411)	17,808,830	-	(2,797,080)	15,011,750	13,317,339	10,710,138	(1,932,564)	674,637
PN Contingency Fund	(7,528,341)	-	-	-	-	(7,528,341)	-	7,528,341	-
PR Personal Representative of the CiO on the conflict dealt with by the OSCE Minsk Conference	-	-	-	2,797,080	2,797,080	2,797,080	2,948,411	-	(151,331)
Grand total	(9,263,319)	24,294,544	-	-	24,294,544	15,031,225	19,090,602	5,595,777	1,536,400

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

Statement XV

Assets and Liabilities
as at 31 December 1995

(In Austrian Schillings)

Fund	Cash on hand and in Banks	Due from General Fund	Contributions Receivable (Annex 1:4)	Prepayments	Total Assets	Accounts Payable	Reserve for Unliq. Oblig.	Income Rec'd In Advance	Due to General Fund	Total Liabilities	Fund Balance	
											including Receivables	excluding Receivables
PG Initial Operations Planning Group	-	-	-	-	-	-	-	-	-	-	-	-
PH High Level Planning Group	-	215,574	807,806	-	1,023,380	10,286	-	-	-	10,286	1,013,094	205,288
PM The Minsk Process	-	2,078,937	2,110,391	8,674	4,198,003	3,523,366	-	-	-	3,523,366	674,637	(1,435,754)
PN Contingency Fund	-	-	-	-	-	-	-	-	-	-	-	-
PR Personal Representative of the CiO on the conflict dealt with by the OSCE Minsk Conference	264,588	-	-	51,000	315,588	93,793	-	-	373,126	466,919	(151,331)	(151,331)
Grand total	264,588	2,294,511	2,918,197	59,674	5,536,971	3,627,445	-	-	373,126	4,000,571	1,536,400	(1,381,798)

OSCE MISSION FUNDS

Statement XVI

Income and Expenditure
for the year ended 31 December 1995

(in Austrian Schillings)

Mission	Fund Balance 1.1.1995	Assessed Contributions (Annex 1:5)	Reallocation of Funds	Other Income (Schedule 2)	Total Income	Total Income and Opening Balance	Expenditure (Statement II)	Fund Adjustment	Fund Balance 31.12.1995
OSCE Missions									
MR Representative to the Estonian Government Commission	72,003	851,072	(12,000)	17,092	856,164	928,167	955,025	-	(26,858)
MD The OSCE Representative to the JC on Skrunda Radar Station	-	359,600	-	-	359,600	359,600	183,743	-	175,857
MC The Assistance Group to Chechnya	-	16,946,320	(667,000)	-	16,279,320	16,279,320	12,062,328	-	4,216,992
ME The Mission to Estonia	1,035,925	1,891,000	1,405,428	138,264	3,434,692	4,470,618	3,905,690	4,748	569,674
MG The Mission to Georgia	9,178,864	16,590,642	4,342,306	644,303	21,577,251	30,756,115	16,276,329	30,320	14,510,106
MK The Mission to Kosovo, Sandjak & Vojvodina	12,330,641	-	-	-	-	12,330,641	-	-	12,330,641
ML The Mission to Latvia	1,946,231	6,488,900	-	206,643	6,695,543	8,641,774	5,780,982	98,076	2,958,868
MM The Mission to Moldova	1,508,406	5,631,936	-	215,334	5,847,270	7,355,676	4,992,208	-	2,363,470
MN The Mission to area dealt with by the OSCE Minsk Conference	-	-	-	-	-	-	-	-	-
MB The Mission to Sarajevo	4,967,100	10,376,700	(222,320)	2,112	10,156,492	15,123,592	9,829,476	50,000	5,344,116
MS The Mission to Skopje	3,581,925	3,331,258	2,541,858	310,380	6,183,496	9,765,421	5,794,849	5,998	3,976,570
MT The Mission to Tajikistan	2,498,056	5,963,740	-	-	5,963,740	8,461,796	4,503,879	-	3,957,917
MU The Mission to Ukraine	2,795,732	7,255,636	(463,680)	4,263	6,796,219	9,591,951	5,606,541	318,038	4,303,448
MX Experts to Ukraine	843,661	-	-	-	-	843,661	-	-	843,661
MH OSCE Action for Peace, Democracy and Stability in Bosnia and Herzegovina	-	-	-	-	-	-	-	-	-
Sub-total	40,758,544	75,686,804	6,924,592	1,538,391	84,149,787	124,908,330	69,891,048	507,180	55,524,462

Statement XVI (continued)

Mission	Fund Balance 1.1.1995	Assessed Contributions (Annex 1:6-7)	Reallocation of Funds	Other Income (Schedule 2)	Total Income	Total Income and Opening Balance	Expenditure (Statement II)	Fund Adjustment	Fund Balance 31.12.1995
<u>Sanctions Co-ordinator and Sanctions Assistance Missions</u>									
SO Sanctions Co-ordinator	607,742	2,098,532	-	-	2,098,532	2,706,274	1,597,452	118,997	1,227,818
SA The SAM in Albania	571,821	1,652,676	-	-	1,652,676	2,224,497	1,203,639	-	1,020,858
SB The SAM in Bulgaria	654,690	3,202,128	(1,050,000)	-	2,152,128	2,806,818	1,148,844	-	1,857,974
SC The SAM in Croatia	1,182,151	1,799,448	(116,000)	5,193	1,888,641	2,870,792	1,660,416	407	1,210,783
SF The SAM in the former Yugoslav Republic of Macedonia	1,677,348	5,352,360	-	1,304	5,353,664	7,031,012	3,153,579	37,275	3,914,708
SH The SAM in Hungary	(18,321)	972,600	-	30,128	1,002,728	984,407	815,677	-	168,730
SR The SAM in Romania	(2,464,792)	2,489,844	-	5,733	2,495,577	30,785	2,023,766	60,000	(1,932,981)
SU The SAM in Ukraine	(237,184)	165,000	-	53,149	218,149	(19,035)	160,824	-	(179,858)
SZ SAM Communication	10,037,112	31,500,000	(5,000,000)	-	26,500,000	36,537,112	16,743,369	-	19,793,742
Sub-total	12,010,566	49,232,588	(6,166,000)	95,507	43,162,095	55,172,661	28,507,566	216,679	26,881,774
Grand total	52,769,109	124,919,392	758,592	1,633,898	127,311,882	180,080,991	98,398,613	723,859	82,406,236

OSCE MISSION FUNDS

Statement XVII

Assets and Liabilities
as at 31 December 1995

(in Austrian Schillings)

Mission	Cash on hand and in Banks	Due from General Fund	Contributions Receivable (Annex 1:5)	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
OSCE Missions												
MR Representative to the Estonian Government Commission	69,291	-	212,930	22,683	304,904	26,355	-	-	305,407	331,762	(26,858)	(239,788)
MD The OSCE Representative to the JC on Skrunda Radar Station	-	91,531	84,326	-	175,857	-	-	-	-	-	175,857	91,531
MC The Assistance Group to Chechnya	112,051	1,429,362	3,350,929	28,154	4,920,496	574,364	129,140	-	-	703,504	4,216,992	866,063
ME The Mission to Estonia	714,795	-	400,467	-	1,115,262	137,717	-	-	407,871	545,588	569,674	169,207
MG The Mission to Georgia	557,780	10,789,720	4,136,164	38,607	15,522,271	1,010,324	1,841	-	-	1,012,165	14,510,106	10,373,942
MK The Mission to Kosovo, Sandjak & Vojvodina	-	11,886,983	443,658	-	12,330,641	-	-	-	-	-	12,330,641	11,886,983
MML The Mission to Latvia	376,783	1,276,333	1,381,097	-	3,034,213	73,504	1,841	-	-	75,345	2,958,868	1,577,771
MM The Mission to Moldova	153,885	1,032,242	1,246,017	-	2,432,144	68,674	-	-	-	68,674	2,363,470	1,117,453
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	2,318,472	1,861,103	1,646,400	25,344	5,851,319	505,363	1,841	-	-	507,204	5,344,116	3,697,715
MS The Mission to Skopje	493,070	2,730,180	870,632	-	4,093,882	117,312	-	-	-	117,312	3,976,570	3,105,938
MT The Mission to Tajikistan	4,927	2,366,452	2,086,283	10,540	4,468,202	412,478	97,807	-	-	510,285	3,957,917	1,871,634
MU The Mission to Ukraine	678,830	2,107,946	1,938,909	-	4,725,685	422,237	-	-	-	422,237	4,303,448	2,364,539
MX Experts to Ukraine	-	817,879	25,782	-	843,661	-	-	-	-	-	843,661	817,879
MH OSCE Action for Peace, Democracy and Stability in Bosnia and Herzegovina	-	8,320,702	-	920,441	9,241,143	-	-	9,241,143	-	9,241,143	-	-
Sub-total	5,479,884	50,342,041	17,823,594	1,045,769	74,691,287	3,348,328	232,470	14,872,751	713,278	19,166,827	55,524,461	37,700,867

Statement XVII (continued)

Mission	Cash on hand and in Banks	Due from General Fund	Contributions Receivable (Annex 1:6-7)	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
Sanctions Co-ordinator and Sanctions Assistance Missions												
SO Sanctions Co-ordinator	-	971,082	359,566	-	1,330,648	102,830	-	-	-	102,830	1,227,818	868,252
SA The SAM in Albania	32,763	837,930	305,039	-	1,175,732	154,874	-	-	-	154,874	1,020,858	715,819
SB The SAM in Bulgaria	-	1,210,844	555,113	-	1,765,957	107,983	-	-	-	107,983	1,657,974	1,102,861
SC The SAM in Croatia	266,038	693,412	336,603	12,482	1,308,535	97,752	-	-	-	97,752	1,210,783	874,179
SF The SAM in the former Yugoslav Republic of Macedonia	337,381	2,486,310	1,091,017	-	3,914,708	-	-	-	-	-	3,914,708	2,823,691
SH The SAM in Hungary	-	86,409	243,282	-	329,691	160,961	-	-	-	160,961	168,730	(74,552)
SR The SAM in Romania	231,089	-	677,821	780	909,690	8,205	-	-	2,834,466	2,842,671	(1,932,981)	(2,610,802)
SU The SAM in Ukraine	-	-	119,373	-	119,373	294,589	-	-	4,642	299,231	(179,858)	(299,231)
SZ SAM Communication	-	18,081,880	4,413,723	317,284	22,812,887	3,019,146	-	-	-	3,019,146	19,793,742	15,380,019
Sub-total	867,270	24,367,868	8,101,537	330,546	33,667,221	3,946,340	-	-	2,839,108	6,785,447	26,881,774	18,780,237
Grand total	6,347,155	74,709,908	25,925,131	1,376,315	108,358,508	7,294,667	232,470	14,872,751	3,552,386	25,952,274	82,406,235	56,481,104

ALL FUNDS

Schedule 2

MISCELLANEOUS INCOME
for the year ended 31 December 1995

(in Austrian Schillings)

DESCRIPTION	AMOUNT
General Fund	
Bank Interest	3,509,805
Reimbursement of Value Added Tax	4,896,504
Reimbursement of Insurance Claims	31,011
Reimbursement from Travel Agent	145,169
Sale of OSCE Publications	4,881
Other Sources	191,552
Sub-total General Fund	<u>8,778,922</u>
less: Reallocation to Budgeted Income (GF)	(4,000,000)
Total General Fund	<u>4,778,922</u>
Office for Democratic Institutions and Human Rights	
Various Sources	103,388
Total ODHIR	<u>103,388</u>
High Commissioner on National Minorities	
Various Sources	60,353
Total HCNM	<u>60,353</u>
OSCE Missions and SAMs	
Reimbursement of Insurance Claims	828,815
Reimbursement of Value Added Tax	151,918
Sale of Vehicle	240,680
Other Sources	412,484
Total OSCE Missions and SAMs	<u>1,633,897</u>
Grand Total	<u><u>6,576,560</u></u>

ACTIVITIES FINANCED BY VOLUNTARY CONTRIBUTIONS

Statement XVIII

**Income and Expenditure
for the year ended 31 December 1995**

(in Austrian Schillings)

FUND	Fund Balance 1.1.1995	Contributions Received (Schedule 3)	Other Income	Total Income	Expenditure	Fund Adjustment	Fund Balance 31.12.1995
<u>The Fund for Fostering the Integration of Recently Admitted Participating States</u>							
VO Contributions received without specific designations, conditions or restrictions	230,992	712,110	-	712,110	644,256	-	298,846
XA Implementation Meeting	-	130,363	-	130,363	128,490	-	1,873
XB Special conditions established by the donor	-	98,757	-	98,757	67,896	-	30,861
XD Special conditions established by the donor	-	97,683	-	97,683	97,081	-	602
XE Tajik Intern	-	58,728	-	58,728	46,903	-	11,825
XF Special conditions established by the donor	-	695,410	-	695,410	-	-	695,410
XG Georgian Intern	-	101,407	-	101,407	-	-	101,407
XH Support of Democracy	-	86,930	-	86,930	-	-	86,930
Sub-total	230,992	1,981,388	-	1,981,388	984,626	-	1,227,754
<u>The Fund to Support OSCE Action for Peace, Democracy and Stability in Bosnia and Herzegovina</u>							
YA Initially contributed to the Start-up fund for the OSCE Mission to Bosnia-Herzegovina	-	1,044,000	-	1,044,000	-	-	1,044,000
YD Initially contributed to the Start-up fund for the OSCE Mission to Bosnia-Herzegovina	-	249,929	-	249,929	-	-	249,929
Sub-total	-	1,293,929	-	1,293,929	-	-	1,293,929

Statement XVIII

(Continued)

FUND	Fund Balance 1.1.1995	Contributions Received (Schedule 3)	Other Income	Total Income	Expenditure	Fund Adjustment	Fund Balance 31.12.1995
<u>Voluntary Contributions for Special Projects</u>							
VA Economic Forum Seminar -Bishkek	268,687	-	-	-	-	(53,046)	215,641
VB Election Monitoring Chechnya, Azerbaijan, Russia and Georgia	-	941,324	-	941,324	132,984	-	808,340
VC International Seminar on Tolerance	-	161,517	-	161,517	-	-	161,517
VD Study on a Communication Strategy	-	413,902	-	413,902	404,242	-	9,660
VE Economic Forum Seminar -East Europe	90,289	-	-	-	-	-	90,289
VF Seminar on Inter-Ethnic Relations and Regional Co-operation	-	469,611	-	469,611	211,543	-	258,068
VG High Level Planning Group	343	635,480	-	635,480	615,242	-	20,581
VH Human Dimension Seminar	-	350,000	-	350,000	350,000	-	-
VI Bulgarian Intern	53,500	-	-	-	23,185	-	30,315
VJ Judicial Seminar (Rule of Law)	462,291	1,056,000	-	1,056,000	1,016,180	-	502,111
VK Kyrgyz Intern	-	31,896	-	31,896	31,896	-	-
VL Latvia Seminar	112,800	-	-	-	-	-	112,800
VM OSCE Missions	179,671	-	-	-	-	(179,671)	-
VN Provision of Documentation and Conference Services	-	300,000	-	300,000	148,226	-	151,774
Sub-total - carried forward	1,167,580	4,359,730	-	4,359,730	2,933,498	(232,717)	2,361,095

Statement XVIII

(Continued)

FUND	Fund Balance 1.1.1995	Contributions Received (Schedule 3)	Other Income	Total Income	Expenditure	Fund Adjustment	Fund Balance 31.12.1995
Sub-total - brought forward	1,167,580	4,359,730	-	4,359,730	2,933,498	(232,717)	2,361,095
VP Albanian Intern	-	84,828	-	84,828	84,380	-	448
VQ Print Media Seminar	-	58,800	-	58,800	-	-	58,800
VR Roma Intern	-	64,636	-	64,636	58,344	-	6,292
VS Meeting of Experts on Minorities	-	40,099	-	40,099	40,099	-	-
VT Migration expert	-	1,060,130	-	1,060,130	421,031	-	639,099
VW Elections	-	500,000	-	500,000	-	-	500,000
VY Rule of Law Seminar	-	20,007	-	20,007	14,850	-	5,157
VZ Sanctions Assistance Missions	1,299,099	-	-	-	-	(1,255,099)	44,000
Sub-total	2,466,679	6,188,230	-	6,188,230	3,552,202	(1,487,816)	3,614,891
GRAND TOTAL	2,697,671	9,463,547	-	9,463,547	4,536,828	(1,487,816)	6,136,574

ACTIVITIES FINANCED BY VOLUNTARY CONTRIBUTIONS

Statement XIX

Assets and Liabilities
as at 31 December 1995

(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
The Fund for Fostering the Integration of Recently Admitted Participating States											
VO Contributions received without specific designations, conditions or restrictions	-	298,846	-	-	298,846	-	-	-	-	-	298,846
XA Implementation Meeting	-	1,873	-	-	1,873	-	-	-	-	-	1,873
XB Special conditions established by the donor	-	30,861	-	-	30,861	-	-	-	-	-	30,861
XD Special conditions established by the donor	-	602	-	-	602	-	-	-	-	-	602
XE Tajik Intern	-	11,825	-	-	11,825	-	-	-	-	-	11,825
XF Special conditions established by the donor	-	695,410	-	-	695,410	-	-	-	-	-	695,410
-29- XG Georgian Intern	-	101,407	-	-	101,407	-	-	-	-	-	101,407
XH Support of Democracy	-	86,930	-	-	86,930	-	-	-	-	-	86,930
Sub-total	-	1,227,754	-	-	1,227,754	-	-	-	-	-	1,227,754
The Fund to Support OSCE Action for Peace, Democracy and Stability in Bosnia and Herzegovina											
YA Initially contributed to the Start-up fund for the OSCE Mission to Bosnia-Herzegovina	-	1,044,000	-	-	1,044,000	-	-	-	-	-	1,044,000
YD Initially contributed to the Start-up fund for the OSCE Mission to Bosnia-Herzegovina	-	249,929	-	-	249,929	-	-	-	-	-	249,929
Sub-total	-	1,293,929	-	-	1,293,929	-	-	-	-	-	1,293,929

Statement XIX

(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
Voluntary Contributions for Special Projects											
VA Economic Forum Seminar -Bishkek	-	206,501	-	9,140	215,641	-	-	-	-	-	215,641
VB Election Monitoring Chechnya, Azerbaijan, Russia and Georgia	-	808,340	-	-	808,340	-	-	-	-	-	808,340
VC International Seminar on Tolerance	-	161,517	-	-	161,517	-	-	-	-	-	161,517
VD Study on a Communication Strategy	-	9,660	-	-	9,660	-	-	-	-	-	9,660
VE Economic Forum Seminar -East Europe	-	90,289	-	-	90,289	-	-	-	-	-	90,289
VF Seminar on Inter-Ethnic Relations and Regional Co-operation	-	258,068	-	-	258,068	-	-	-	-	-	258,068
VG High Level Planning Group	-	20,581	-	-	20,581	-	-	-	-	-	20,581
VH Human Dimension Seminar	-	-	-	-	-	-	-	-	-	-	-
VI Bulgarian Intern	-	30,315	-	-	30,315	-	-	-	-	-	30,315
VJ Judicial Seminar (Rule of Law)	-	502,111	-	-	502,111	-	-	-	-	-	502,111
VK Kyrgyz Intern	-	-	-	-	-	-	-	-	-	-	-
VL Latvia Seminar	-	112,800	-	-	112,800	-	-	-	-	-	112,800
VM OSCE Missions	-	-	-	-	-	-	-	-	-	-	-
VN Provision of Documentation and Conference Services	-	151,774	-	-	151,774	-	-	-	-	-	151,774
Sub-total - carried forward	-	2,351,956	-	9,140	2,361,096	-	-	-	-	-	2,361,096

Statement XIX

(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
Sub-total - brought forward	-	2,351,956	-	9,140	2,361,096	-	-	-	-	-	2,361,096
VP Albanian Intern	-	448	-	-	448	-	-	-	-	-	448
VQ Print Media Seminar	-	58,800	-	-	58,800	-	-	-	-	-	58,800
VR Roma Intern	-	6,292	-	-	6,292	-	-	-	-	-	6,292
VS Meeting of Experts on Minorities	-	-	-	-	-	-	-	-	-	-	-
VT Migration expert	-	639,099	-	-	639,099	-	-	-	-	-	639,099
VW Elections	-	500,000	-	-	500,000	-	-	-	-	-	500,000
VY Rule of Law Seminar	-	5,157	-	-	5,157	-	-	-	-	-	5,157
VZ Sanctions Assistance Missions	-	44,000	-	-	44,000	-	-	-	-	-	44,000
Sub-total	-	3,605,752	-	9,140	3,614,892	-	-	-	-	-	3,614,892
GRAND TOTAL	-	6,127,435	-	9,140	6,136,575	-	-	-	-	-	6,136,575

ACTIVITIES FINANCED BY VOLUNTARY CONTRIBUTIONS

Schedule 3

Report on Voluntary Contributions
as at 31 December 1995

(in Austrian Schillings)

Participating States/Donors	Purpose	Payments Received during 1995
The Fund for Fostering the Integration of Recently Admitted Participating States		
VO United Kingdom	Contributions received without specific designations, conditions or restrictions	237,300
VO Czech Republic	Contributions received without specific designations, conditions or restrictions	19,870
VO Netherlands	Contributions received without specific designations, conditions or restrictions	313,775
VO Switzerland	Contributions received without specific designations, conditions or restrictions	127,395
VO Estonia	Contributions received without specific designations, conditions or restrictions	7,870
VO Secretary General	Contributions received without specific designations, conditions or restrictions	5,900
	Sub-total	712,110
XA United Kingdom	Implementation Meeting	130,363
XB Turkey	Special conditions established by the donor	98,757
XD Denmark	Special conditions established by the donor	97,683
XE United Kingdom	Tajik Intern	58,728
XF Finland	Special conditions established by the donor	695,410
XG Germany	Georgian Intern	101,407
XH Liechtenstein	Support of Democracy	86,930
	Sub-total	1,269,278
	Total	1,981,388

Schedule 3 (continued)

Participating States/Donors	Purpose	Payments Received during 1995
<u>The Fund to Support OSCE Action for Peace, Democracy and Stability in Bosnia and Herzegovina</u>		
YA Norway	Initially contributed to the Start-up fund for the OSCE Mission to Bosnia-Herzegovina	1,044,000
YD Turkey	Initially contributed to the Start-up fund for the OSCE Mission to Bosnia-Herzegovina	249,929
	Total	1,293,929
<u>Voluntary Contributions for Special Projects</u>		
VB Netherlands	Election Monitoring Chechnya, Azerbaijan, Russia and Georgia	941,324
VC Japanese-German Center Berlin	International Seminar on Tolerance	161,517
VD Switzerland	Study on a Communication strategy	413,902
VF Japan	Seminar on Inter-Ethnic Relations and Regional Co-operation	469,611
VG Sweden	High Level Planning Group	635,480
VH The Japan Foundation	Human Dimension Seminar	350,000
VJ USA	Judicial Seminar (Rule of Law)	1,056,000
VK United Kingdom	Kyrgyz Intern	31,896
VN Japan	Provision of Documentation and Conference Services	300,000
VP USA	Albanian Intern	84,828
VQ USA	Print Media Seminar	58,800
VR USA	Roma Intern	64,636
VS Monaco	Meeting of Experts on Minorities	40,099
VT USA	Migration Expert	1,050,000
VT UNHCR	Migration Expert	10,130
VW Norway	Elections	500,000
VY Batory Foundation	Rule of Law Seminar	20,007
	Total	6,188,230
	GRAND TOTAL	9,463,547

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 1995:

1) The General Fund:

This fund covered the operations of the OSCE Secretariat, the budget of which was allocated among the following main programmes: 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 programmes: 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 programmes: 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 (which replaced the Initial Operations 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) Mission Funds:

These funds covered the operations of all OSCE Missions, THE OSCE Assistant Group to Chechnya, the Sanctions Co-ordinator and all Sanctions Assistance Missions.

6) Activities financed by Voluntary Contributions:

These funds consisted of i) The Fund for Fostering the Integration of Recently Admitted Participating States ii) The Fund to support OSCE Action for Peace, Democracy and Stability in Bosnia and Herzegovina and iii) Voluntary Contributions for 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. 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 established by the OSCE Treasurer on the basis of rates provided by the Austrian Government. 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 costs of purchases of supplies and equipment are charged to expenditure at the time when the goods are received and paid for. 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) Value added tax (VAT) in 1995 was recorded as a receivable from the Host Governments of the Secretariat in Vienna and of the ODIHR in Warsaw. The Value Added Tax in Prague was not recorded separately, and is not refunded by the Host Government. In The Hague, the VAT paid during 1995 was charged to expenditure, and tax refunds were treated as income. In 1996, the office of the HCNM began recording expenditures net of taxes. The VAT incurred through the Missions and the Sanctions Assistance Missions purchases was charged to expenditure, as these amounts are insignificant and refund of these amounts 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) Financial regulations are established in the form of Common Financial Procedures as approved by the Committee of Senior Officials (CSO) on 1 July, 1992. Document CSCE/13-CSO/Dec.1 refers. New draft Financial Regulations were submitted to Delegations in April 1995 and are still being discussed by the informal Financial Committee.

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 1995 Budget

A) The OSCE unified budget as detailed in statements I and II is based on the revised budget as approved by the Permanent Council on 6 April 1995. PC Journal No. 15 refers. A second revision of the budget was undertaken by the Permanent Council on 25 July 1995 following the midyear review. PC Journal No. 31 refers. In addition to that the Permanent Council approved the transfer of amounts between different funds (from Mission Ukraine to Mission Sarajevo and from Mission Georgia to the General Fund) in order to enable the financing of new tasks in the respective areas. PC Journals Nos. 35, 37 and 47 refer.

B) Thus, the final total budget for 1995 amounted to ATS 325,424,554. It comprised the following elements:

	<u>ATS</u>
The General Fund	126,382,929
ODIHR	39,662,645
HCNM	9,406,451
Conflict dealt with by the OSCE Minsk Conference	24,294,544
OSCE Missions	82,611,396
Sanctions Co-ordinator and Sanctions	
Assistance Missions	43,066,588
Total Budget for 1995	325,424,553

Note 3: Overexpenditures against Individual Line Items

A) Comments are made in the following regarding the overexpenditures that occurred against individual line items in the budget as reflected in Statement II.

Secretary General and CIO Support
Item No. 4 - Language Service

B) This line item relates entirely to the OSCE Office in Central Asia, where an interpretation allowance given to the secretary, resulted in an overexpenditure of ATS 2,108.

Common Services in Vienna
Item No. 35 - Other Services and Utilities

C) The overexpenditure of ATS 562,285 against this item is due to the increased costs of communication resulting from enlarged OSCE operations. The problem was highlighted by the Secretariat at the time of the midyear review. The budget for Other Services and Utilities under the main programme Secretary General and CIO Support showed a free balance of ATS 695,654. A transfer of budget from this item could have covered the overexpenditure under item 35 but this was not possible because of budgetary restrictions ("the 15 % rule").

Human Dimension Activities
Item No. 49 - Representation

D) The overexpenditure relates to the Implementation Meeting for which a budget for "social events" (i.e. representation) of ATS 92,000 was included during the revision of the 1995 budget. This amount was, however, not reflected in the PC Journal under the cost category of "Representation" but was inadvertently included under the category for "Other Services and Utilities". During the year, expenditure on "social events" were charged to the representation account, which resulted in the negative budgetary balance shown in Statement II.

Common Services of the ODIHR
Item No. 54 - Other Services and Utilities

E) One of the reasons for the overexpenditure amounting to ATS 206,514 was that unforeseen exchange rate losses arising from the depreciation of local currency and US Dollars were charged to this budget item.

Activity of the HCNM
Item No. 61 - Representation

F) The overexpenditure in the cost category representation was caused by the fact that the HCNM undertook many more activities in the year 1995 than was envisaged, when the budget was being prepared. The nature of the HCNM activities - preventive diplomacy - entails the frequent holding of talks, also over lunches and dinners. Although most of these events were offered to the HCNM, he was also often in a position where he had to offer lunch or dinner. The frequency of these events had not been anticipated. Please note that, given the nature of the HCNM's activities, the budgeted amount for representation (ATS 50,000) was relatively low.

Common Services of the HCNM
Item 63 - Travel Costs

G) The overexpenditure in the cost category travel costs under Common Services is due to the fact that more travels were needed for general administration purposes to the Secretariat in Vienna. This was linked to the fact that the cooperation between the Office of the HCNM and the Secretariat in Vienna was enhanced, inter alia because more OSCE personnel was enrolled by the HCNM. The proposed budget could cover only two travels from The Hague to Vienna, which was too little, considering the increased cooperation between the two offices.

The Minsk Process
Item No. 71 - Representation

H) The overexpenditure of ATS 10,987 against this item was incurred by the Co-chairmanship.

Field Representatives

I) The rearrangement of the budget for the Field Representatives was made at the request of the OSCE Representative taking account of changing operational modalities and requirements. The overexpenditure amounting to a total of ATS 151,331 should be viewed against this background.

Missions

Item No. 80 - Estonia

J) The background to the situation that resulted in a projected overexpenditure of about ATS 600,000 was explained to all Delegations in a communication from the Secretariat dated 13 November 1995 (REF. SEC/340/95).

Item No. 81 - Repr. to the Estonian Government Commission

K) The reason for the overexpenditure amounting to ATS 115,953 against this budget item was that the Representative was obliged, for reasons of security, to leave the accommodation that had been provided for him by the OSCE and move to other quarters. This change entailed higher rental costs and additional investment costs, none of which could have been foreseen, when the budget was being prepared.

Note 4: Income during 1995

A) The 1995 income consisted of the following:

	<u>ATS</u>
Income from Assessed Contributions	321,424,553
Reallocation of Miscellaneous Income	4,000,000
Miscellaneous Income	6,576,560
<u>Exchange Rate Gains</u>	<u>717,582</u>
Total	332,718,696
<u>Income from Voluntary Contributions</u>	<u>9,463,547</u>
Grand Total	342,182,243

B) The total amount billed in 1995 to participating States in accordance with the approved scale of assessments thus amounted to ATS 321,424,553. A reduction of ATS 7,093,283 on this amount was made by distributing the cash surplus declared for 1993 using the scale of distribution for that year. An amount of ATS 166,988 was not distributed against the amount billed in 1995 for those participating States that were still in arrears for 1993.

Note 5: Reallocation of 1995 Income

A) The approval of the revised 1995 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 Sanctions Assistance Missions and the Communications Costs of the SAMs.

These reallocations are summarised as follows:

	<u>ATS</u>
The General Fund	(758,592)
OSCE Missions	6,924,592
Sanctions Assistance Missions	(1,166,000)
<u>SAM Communication Costs</u>	<u>(5,000,000)</u>
Total	0

B) Other reallocations were made within the funds relating to the conflict dealt with by the OSCE Minsk Conference. The income of ATS 901,000 for the Initial Operations Planning Group was transferred to the High Level Planning Group. Similarly, an amount of ATS 2,797,080 was reallocated from the Minsk Process to the Personal Representative of the Chairman in Office on the conflict dealt with by the OSCE Minsk Conference.

Note 6: The Financial Results

A) The excess of income over expenditure for 1995 amounted to ATS 86,930,133. This includes the contributions receivable of the same year, which amounted to ATS 55,109,540. The net cash surplus for the institutions is as follows:

	1993	1994	1995
	<u>ATS</u>	<u>ATS</u>	<u>ATS</u>
The General Fund	3,544,603	(1,778,932)	23,730,870
ODIHR	3,361,695	5,708,165	7,417,655
<u>HCNM</u>	<u>353,973</u>	<u>(594,197)</u>	<u>(414,765)</u>
Total Cash Surplus	7,260,271	3,335,036	30,733,760

The 1995 cash surplus of the three OSCE institutions - in conformity with the Common Financial Procedures - is foreseen to be refunded to participating States in 1997 in accordance with the scale of distribution for 1995 to the extent that contributions due for that year have been paid.

B) The 1995 cumulative cash surplus for the OSCE Missions and for the Sanctions Co-ordinator and Assistance Missions amounted to ATS 37,700,867 and ATS 18,780,237 respectively. The cumulative cash deficit for the funds relating to the conflict dealt with by the OSCE Minsk Conference amounted to ATS 1,381,798.

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 IV reflects the fund balances both on an accrual and on a cash basis of accounting.

D) The adjustments made to the fund balances during 1995 were as follows:

1) The balance of the General Fund was adjusted by ATS 3,544,607. This amount represented the 1993 cash surplus refunded to participating States during 1995. Of this surplus an amount of ATS 166,988 was not distributed to those participating States that were still in arrears for 1993. This amount is included in the provision for unallocated surplus that is shown in the balance sheet for the General Fund.

2) The ODIHR's fund balance was adjusted by ATS 3,361,695 representing the distribution of the 1993 cash surplus.

3) The HCNM's fund balance was adjusted by ATS 353,973 representing the distribution of the 1993 cash surplus.

4) The 1994 negative fund balance of ATS 40,567 for the Initial Operations Planning Group was offset by the reallocation of an equal amount from the fund balance for the High Level Planning Group (PC Journal No 11 and Decision No 27 of 9 March 1995 refer).

5) The fund balance for the Minsk Process was increased through the liquidation of a reserve held against a claim from a participating State. This reserve, which is no longer considered to be required, amounted to ATS 5,595,777. See also Note 7.C below.

6) The fund balance for the Minsk Process was subsequently reduced by an amount of ATS 7,528,341, which was reallocated in order to offset the negative fund balance of 1994 for the Contingency Fund (PC Journal No 45 and Decision No 87 of 16 November 1995 refer).

7) The fund adjustments reflected in Statement XVI regarding the funds for the OSCE Missions are adjustments of prior years' expenditures. Further details are given in Note 7. D below.

8) The following adjustments were made to the funds financed by voluntary contributions:

i) The Government of the United Kingdom requested that the fund balance appearing for OSCE Missions at the beginning of 1995 be used to pay an amount of 2,500 US Dollars to each of the two economic dimension follow-up seminars held in Sofia and Bucharest, and that the rest (ATS 130,363) be made available for the Implementation Meeting within the framework of the Fund for Fostering the Integration of Recently Admitted Participating States.

ii) The Government of Japan, which contributed to the Economic Forum Seminar in Bishkek, requested that its share of the fund balance appearing at the beginning of 1995 be paid to the Government of Kyrgyzstan.

iii) The Government of the Netherlands requested that one fourth of its share of the fund balance for the Sanctions Assistance Missions appearing at the beginning of 1995 be transferred to the Fund for Fostering the Integration of Recently Admitted Participating States, and that the remaining amount be made available for the ODIHR to cover costs of elections monitoring in Chechnya, Azerbaijan, the Russian Federation and Georgia. The amounts concerned were ATS 313,775 and ATS 941,324, respectively.

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

The adjustments of prior years' expenditures amounted to ATS 9,057,395 and are explained as follows:

A) Liquidation of a reserve of ATS 2,540,000, which was established in 1994 in the General Fund to cover an expected claim from the Hungarian Government for reimbursement of costs resulting from the CSO meeting held immediately prior to the Budapest Summit in December 1994. As these costs were recovered by the Hungarian Government directly from participating States, the reserve is no longer required and has therefore been liquidated. Further reserves in the General Fund for unliquidated obligations amounting to ATS 1,230 were also liquidated.

B) Liquidation of unutilised reserves for unliquidated obligations, which were established in 1994 in the fund for the ODIHR at the level of ATS 196,529 and which are no longer required.

C) A reserve was established in 1994 in the fund for the Minsk Process against a claim received from a participating State regarding costs that it had incurred in 1992 and 1993. This claim amounted to ATS 5,595,777. As the claim was not sustained in 1995, the reserve was liquidated.

D) Unutilised balances of accounts payable and reserves for unliquidated obligations established in 1994 in the funds for OSCE Missions were not required in 1995 and have therefore been liquidated. The total of such adjustments amounted to ATS 507,180. The corresponding figure for the Sanctions Co-ordinator and the SAMs was ATS 216,679.

Note 8: Contributions Receivable as at 31 December 1995 (Statement IV)

A) At 31 December 1995 outstanding contributions for 1995 amounted to ATS 55,109,540 and an amount of ATS 11,240,231 was still outstanding with respect to contributions for years prior to 1995.

B) As at 6 March 1996, a total of ATS 12,361,498 had been received against outstanding contributions for 1995 and prior years.

Note 9: Accounts Receivable (Statement IV)

A) Accounts receivable reported in Statement IV do not include any provision for uncollectible amounts. The majority of the accounts receivable result from 1995 operations. The main items under the accounts receivable are as follows:

- a) an amount of ATS 12.1 million related to the advance payment of rent, which was refunded in early 1996;
- b) an amount of ATS 11 million consists of prepaid taxes.
- c) an amount of ATS 8,7 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.

Note 10: Accounts Payable (Statement IV)

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 16.9 million. The main balances were:

- 1) Cost of communication (ATS 3 million).
- 2) Operational costs incurred by Governments in connection with the Minsk Process (ATS 3.5 million).
- 3) A payment made by the OSCE in 1994, which was not deducted from the account by the bank (ATS 0.5 million).
- 4) Operational costs incurred by the Sanctions Co-ordinator and Assistance Missions (0.9 million).
- 5) Board and lodging allowances of Mission Members, and other operational costs (ATS 3.3 million).
- 6) Other invoices received for various costs incurred in 1995 by the Secretariat, ODIHR and the HCNM.

Note 11: Unliquidated Obligations (Statement IV)

A) Unliquidated obligations represent commitments made to the current year's budget, although the goods and services have not been received/completed. The 1995 unliquidated obligations amounted to ATS 1,9 million, of which about half were staff costs.

Note 12: Income Received in Advance (Statement IV)

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. The remaining part, amounting to ATS 9.2 million, consisted of payments made in 1995 to the Start-up Fund for the OSCE Mission to Bosnia and Herzegovina.

Note 13: Funds Held for Other Parties

A) The funds held for other parties totalled ATS 657,215 and consisted of funds held in the communications account (ATS 558,950) and of an amount held for the Government of the Netherlands (ATS 98,265).

Note 14: Cash Losses

A) Several losses of cash occurred in 1995 amounting to a total of 101,388 Schillings. Most of these losses occurred towards the end of the year. According to the relevant reports, the money seems to have disappeared on many occasions in spite of the fact that it was kept in a locked safe. Actions have been taken to exchange the locks of such safes or, if necessary, to replace the safes themselves.

B) The cash losses incurred were as follows:

<u>Month in which the loss was discovered</u>	<u>The location where the loss occurred</u>	<u>The amount lost (ATS)</u>	<u>Explanation</u>
December	Mission Sarajevo	8,906	The cash was kept in a vehicle that was stolen
November	Ass. Gr. Chechnya	47,619	The cash disappeared from a locked safe
December	Mission Latvia	7,070	Same as above
June	Mission Moldova	4,371	Same as above
July	Mission Moldova	1,439	Same as above
December	Mission Moldova	539	Invalidation of a local currency
December	Mission Ukraine	6,248	The cash disappeared from a locked safe
December	Mission Georgia	1,417	Loss of petty cash
December	SAM Romania	23,042	The cash disappeared from a locked safe
October	Uzbekistan	737	Theft of a staff member's purse whilst on duty travel

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

Note 15: The OSCE Provident Fund

A) The OSCE Provident Fund was established with the purpose of providing staff with financial benefits upon separation or retirement. Following an international call for tenders, Generali Worldwide was appointed, with effect from 1 July 1995, as Fund Manager. The total value of the Provident Fund as at 31 December 1995 amounted to ATS 2,884,908. This amount consisted of the following investments:

Deposit Administration Fund (Deutsche Mark)	DEM	230,881
Deposit Administration Fund (US Dollars)	USD	48,638
International Equity Fund (Deutsche Mark)	DEM	55,913
International Equity Fund (US Dollars)	USD	36,252

B) The Provident Fund investments and related liabilities to staff members are not part of the OSCE accounts. Transactions by Generali Worldwide related to the OSCE Provident Fund are carried out in accordance with the administrative procedures laid down in the relevant contract concluded between Generali and the OSCE Secretariat.

GENERAL FUND

Annex 1:1

Report on Assessed Contributions
as at 31 December 1995

(in Austrian Schillings)

Contributors	Percentage	Balance as at 1.1.1995	Payments received during 1995 for prior years	Outstanding contributions for prior years as at 31.12.1995	Assessed contributions for 1995	Payments received during 1995 for 1995	Outstanding contributions current year as at 31.12.1995	Balance as at 31.12.1995
Governments								
France	9.00	-	-	-	11,082,737	11,082,737	-	-
Germany	9.00	-	-	-	11,082,737	11,082,737	-	-
Italy	9.00	611,656	611,656	-	11,082,737	11,082,737	-	-
Russian Federation	9.00	11,064,310	11,064,310	-	11,082,737	-	11,082,737	11,082,737
United Kingdom of Great Britain and Northern Ireland	9.00	-	-	-	11,082,737	11,082,737	-	-
United States of America	9.00	-	-	-	11,082,737	5,908,600	5,174,137	5,174,137
Canada	5.45	-	-	-	6,711,213	6,711,213	-	-
Spain	3.65	309,068	309,068	-	4,494,666	4,494,666	-	-
Belgium	3.55	-	-	-	4,371,524	4,371,525	-	-
Netherlands	3.55	-	-	-	4,371,524	4,371,524	-	-
Sweden	3.55	-	-	-	4,371,524	4,371,524	-	-
Switzerland	2.30	-	-	-	2,832,255	2,832,256	-	-
Austria	2.05	-	-	-	2,524,401	2,524,402	-	-
Denmark	2.05	-	-	-	2,524,401	2,524,401	-	-
Finland	2.05	-	-	-	2,524,401	2,524,402	-	-
Norway	2.05	-	-	-	2,524,401	2,524,402	-	-
Ukraine	1.75	1,133,033	1,133,033	-	2,154,977	2,154,977	-	-
Poland	1.40	-	-	-	1,723,981	1,723,982	-	-
Turkey	1.00	610,184	610,184	-	1,231,415	1,231,416	-	-
Belarus	0.70	73,868	-	73,868	861,991	-	861,991	935,859
Greece	0.70	51,091	51,091	-	861,991	861,991	-	-
Hungary	0.70	-	-	-	861,991	561,327	300,663	300,663
Romania	0.70	938,374	938,374	-	861,991	861,991	-	-
Czech Republic	0.67	-	-	-	825,048	825,049	-	-
Bulgaria	0.55	765,352	765,352	-	677,278	677,278	-	-
Ireland	0.55	-	-	-	677,278	677,278	-	-
Kazakhstan	0.55	1,144,577	-	1,144,577	677,278	-	677,278	1,821,855
Luxembourg	0.55	-	-	-	677,278	677,278	-	-
Portugal	0.55	-	-	-	677,278	677,278	-	-
Uzbekistan	0.55	793,401	691,018	102,384	677,278	-	677,278	779,662
Yugoslavia, Former Republic of	0.55	1,332,758	-	1,332,758	677,278	-	677,278	2,010,037
carried forward	95.72	18,827,673	16,174,086	2,653,587	117,871,064	98,419,706	19,451,358	22,104,945

Contributors	Percentage	Balance as at 1.1.1995	Payments received during 1995 for prior years	Outstanding contributions for prior years as at 31.12.1995	Assessed contributions for 1995	Payments received during 1995 for 1995	Outstanding contributions current year as at 31.12.1995	Balance as at 31.12.1995
brought forward	95.72	18,827,673	16,174,086	2,653,587	117,871,064	98,419,706	19,451,358	22,104,945
Slovak Republic	0.33	-	-	-	406,367	406,368	-	-
Albania	0.20	-	-	-	246,283	246,283	-	-
Armenia	0.20	291,430	-	291,430	246,283	-	246,283	537,713
Azerbaijan	0.20	296,462	-	296,462	246,283	-	246,283	542,745
Bosnia & Herzegovina	0.20	419,130	-	419,130	246,283	-	246,283	665,413
Croatia	0.20	122,037	-	122,037	246,283	-	246,283	368,320
Cyprus	0.20	-	-	-	246,283	159,236	87,047	87,047
Estonia	0.20	-	-	-	246,283	246,283	-	-
Georgia	0.20	394,805	-	394,805	246,283	-	246,283	641,088
Iceland	0.20	-	-	-	246,283	131,303	114,980	114,980
Kyrgyzstan	0.20	416,210	130,961	285,249	246,283	-	246,283	531,532
Latvia	0.20	192,644	192,644	-	246,283	-	246,283	246,283
Lithuania	0.20	-	-	-	246,283	246,283	-	-
Moldova	0.20	419,130	419,130	-	246,283	131,302	114,981	114,981
Slovenia	0.20	-	-	-	246,283	246,283	-	-
Tajikistan	0.20	122,016	-	122,016	246,283	-	246,283	368,299
Turkmenistan	0.20	416,210	-	416,210	246,283	-	246,283	662,493
Holy See	0.15	-	-	-	184,712	184,712	-	-
Liechtenstein	0.15	-	-	-	184,712	184,712	-	-
Malta	0.15	-	-	-	184,712	184,712	-	-
Monaco	0.15	5	5	-	184,712	184,712	-	-
San Marino	0.15	-	-	-	184,712	184,712	-	-
Total	100.00	21,917,750	16,916,826	5,000,924	123,141,521	101,156,608	21,984,914	26,985,838

OFFICE FOR DEMOCRATIC INSTITUTIONS AND HUMAN RIGHTS

Annex 1:2

Report on Assessed Contributions
as at 31 December 1995

(in Austrian Schillings)

Contributors	Percentage	Balance as at 1.1.1995	Payments received during 1995 for prior years	Outstanding contributions for prior years as at 31.12.1995	Assessed contributions for 1995	Payments received during 1995 for 1995	Outstanding contributions current year as at 31.12.1995	Balance as at 31.12.1995
<u>Governments</u>								
France	9.00	-	-	-	3,569,638	3,569,638	-	-
Germany	9.00	-	-	-	3,569,638	3,569,638	-	-
Italy	9.00	-	-	-	3,569,638	3,569,638	-	-
Russian Federation	9.00	1,510,317	1,510,317	-	3,569,638	-	3,569,638	3,569,638
United Kingdom of Great Britain and Northern Ireland	9.00	27,000	27,000	-	3,569,638	3,569,638	-	-
United States of America	9.00	6,745	6,745	-	3,569,638	1,835,231	1,734,408	1,734,408
Canada	5.45	-	-	-	2,161,614	2,161,614	-	-
Spain	3.65	-	-	-	1,447,687	1,447,687	-	-
Belgium	3.55	-	-	-	1,408,024	1,408,024	-	-
Netherlands	3.55	-	-	-	1,408,024	1,408,024	-	-
Sweden	3.55	-	-	-	1,408,024	1,408,024	-	-
Switzerland	2.30	-	-	-	912,241	912,241	-	-
Austria	2.05	-	-	-	813,084	813,084	-	-
Denmark	2.05	320	320	-	813,084	813,084	-	-
Finland	2.05	-	-	-	813,084	813,084	-	-
Norway	2.05	-	-	-	813,084	813,084	-	-
Ukraine	1.75	289,015	289,015	-	694,096	694,096	-	-
Poland	1.40	18,069	18,069	-	555,277	555,277	-	-
Turkey	1.00	82,407	82,407	-	396,626	396,626	-	-
Belarus	0.70	-	-	-	277,639	-	277,639	277,639
Greece	0.70	-	-	-	277,639	277,639	-	-
Hungary	0.70	-	-	-	277,639	277,639	-	-
Romania	0.70	218,434	218,434	-	277,639	277,639	-	-
Czech Republic	0.67	-	-	-	265,740	265,740	-	-
Bulgaria	0.55	129,072	129,072	-	218,145	218,145	-	-
Ireland	0.55	-	-	-	218,145	218,145	-	-
Kazakhstan	0.55	270,566	-	270,566	218,145	-	218,145	488,710
Luxembourg	0.55	25,410	25,410	-	218,145	218,145	-	-
Portugal	0.55	-	-	-	218,145	218,145	-	-
Uzbekistan	0.55	270,566	270,566	-	218,145	-	218,145	218,145
Yugoslavia, Former Republic of	0.55	304,035	-	304,035	218,145	-	218,145	522,180
carried forward	95.72	3,151,954	2,577,353	574,601	37,965,084	31,728,966	6,236,118	6,810,719

Contributors	Percentage	Balance as at 1.1.1995	Payments received during 1995 for prior years	Outstanding contributions for prior years as at 31.12.1995	Assessed contributions for 1995	Payments received during 1995 for 1995	Outstanding contributions current year as at 31.12.1995	Balance as at 31.12.1995
<u>brought forward</u>	95.72	3,151,954	2,577,353	574,601	37,965,084	31,728,966	6,236,118	6,810,719
Slovak Republic	0.33	-	-	-	130,887	130,887	-	-
Albania	0.20	-	-	-	79,325	79,325	-	-
Armenia	0.20	58,235	-	58,235	79,325	-	79,325	137,560
Azerbaijan	0.20	87,082	-	87,082	79,325	-	79,325	166,407
Bosnia & Herzegovina	0.20	98,388	-	98,388	79,325	-	79,325	177,713
Croatia	0.20	16,383	-	16,383	79,325	-	79,325	95,709
Cyprus	0.20	-	-	-	79,325	79,325	-	-
Estonia	0.20	-	-	-	79,325	79,325	-	-
Georgia	0.20	94,949	-	94,949	79,325	-	79,325	174,275
Iceland	0.20	-	-	-	79,325	40,783	38,542	38,542
Kyrgyzstan	0.20	98,388	-	98,388	79,325	-	79,325	177,713
Latvia	0.20	33,563	33,563	-	79,325	-	79,325	79,325
Lithuania	0.20	-	-	-	79,325	79,325	-	-
Moldova	0.20	74,746	74,746	-	79,325	40,783	38,542	38,542
Slovenia	0.20	-	-	-	79,325	79,325	-	-
Tajikistan	0.20	16,481	-	16,481	79,325	-	79,325	95,807
Turkmenistan	0.20	98,388	-	98,388	79,325	-	79,325	177,713
Holy See	0.15	-	-	-	59,494	59,494	-	-
Liechtenstein	0.15	-	-	-	59,494	59,494	-	-
Malta	0.15	-	-	-	59,494	59,494	-	-
Monaco	0.15	-	-	-	59,494	59,494	-	-
San Marino	0.15	12,361	12,361	-	59,494	59,494	-	-
Total	100.00	3,840,916	2,698,022	1,142,894	39,662,645	32,635,515	7,027,130	8,170,024

HIGH COMMISSIONER ON NATIONAL MINORITIES

Annex 1:3

Report on Assessed Contributions
as at 31 December 1995

(in Austrian Schillings)

Contributors	Percentage	Balance as at 1.1.1995	Payments received during 1995 for prior years	Outstanding contributions for prior years as at 31.12.1995	Assessed contributions for 1995	Payments received during 1995 for 1995	Outstanding contributions current year as at 31.12.1995	Balance as at 31.12.1995
Governments								
France	9.00	-	-	-	846,581	734,531	112,050	112,050
Germany	9.00	-	-	-	846,581	846,580	-	-
Italy	9.00	-	-	-	846,581	734,531	112,050	112,050
Russian Federation	9.00	414,450	414,450	-	846,581	-	846,581	846,581
United Kingdom of Great Britain and Northern Ireland	9.00	-	-	-	846,581	846,580	-	-
United States of America	9.00	-	-	-	846,581	323,096	523,484	523,484
Canada	5.45	-	-	-	512,652	512,652	-	-
Spain	3.65	-	-	-	343,335	343,335	-	-
Belgium	3.55	-	-	-	333,929	289,732	44,198	44,198
Netherlands	3.55	-	-	-	333,929	333,929	-	-
Sweden	3.55	-	-	-	333,929	333,617	312	312
Switzerland	2.30	-	-	-	216,348	216,348	-	-
Austria	2.05	-	-	-	192,832	167,310	25,523	25,523
Denmark	2.05	-	-	-	192,832	192,832	-	-
Finland	2.05	-	-	-	192,832	192,832	-	-
Norway	2.05	-	-	-	192,832	192,832	-	-
Ukraine	1.75	80,588	80,588	-	164,613	145,730	18,883	18,883
Poland	1.40	17,772	17,772	-	131,690	131,690	-	-
Turkey	1.00	23,289	23,289	-	94,065	94,065	-	-
Belarus	0.70	-	-	-	65,845	-	65,845	65,845
Greece	0.70	-	-	-	65,845	57,130	8,715	8,715
Hungary	0.70	-	-	-	65,845	57,130	8,715	8,715
Romania	0.70	62,370	62,370	-	65,845	57,130	8,715	8,715
Czech Republic	0.67	-	-	-	63,023	63,023	-	-
Bulgaria	0.55	25,328	25,328	-	51,735	51,735	-	-
Ireland	0.55	-	-	-	51,735	51,561	174	174
Kazakhstan	0.55	49,005	-	49,005	51,735	-	51,735	100,740
Luxembourg	0.55	2,328	2,328	-	51,735	44,888	6,847	6,847
Portugal	0.55	-	-	-	51,735	44,888	6,847	6,847
Uzbekistan	0.55	49,005	49,005	-	51,735	-	51,735	51,735
Yugoslavia, Former Republic of	0.55	49,005	-	49,005	51,735	-	51,735	100,740
carried forward	95.72	773,138	675,128	98,010	9,003,855	7,059,709	1,944,146	2,042,156

Contributors	Percentage	Balance as at 1.1.1995	Payments received during 1995 for prior years	Outstanding contributions for prior years as at 31.12.1995	Assessed contributions for 1995	Payments received during 1995 for 1995	Outstanding contributions current year as at 31.12.1995	Balance as at 31.12.1995
<u>brought forward</u>	95.72	773,138	675,128	98,010	9,003,855	7,059,709	1,944,146	2,042,156
Slovak Republic	0.33	-	-	-	31,041	31,041	-	-
Albania	0.20	-	-	-	18,813	18,813	-	-
Armenia	0.20	17,820	-	17,820	18,813	-	18,813	36,633
Azerbaijan	0.20	15,448	-	15,448	18,813	-	18,813	34,260
Bosnia & Herzegovina	0.20	17,820	-	17,820	18,813	-	18,813	36,633
Croatia	0.20	5,083	-	5,083	18,813	-	18,813	23,896
Cyprus	0.20	-	-	-	18,813	16,323	2,490	2,490
Estonia	0.20	-	-	-	18,813	18,683	130	130
Georgia	0.20	17,820	-	17,820	18,813	-	18,813	36,633
Iceland	0.20	-	-	-	18,813	7,180	11,633	11,633
Kyrgyzstan	0.20	17,820	-	17,820	18,813	-	18,813	36,633
Latvia	0.20	9,210	9,210	-	18,813	5,362	13,451	13,451
Lithuania	0.20	720	720	-	18,813	16,323	2,490	2,490
Moldova	0.20	9,930	9,930	-	18,813	7,180	11,633	11,633
Slovenia	0.20	-	-	-	18,813	17,089	1,724	1,724
Tajikistan	0.20	4,605	-	4,605	18,813	-	18,813	23,418
Turkmenistan	0.20	17,820	-	17,820	18,813	-	18,813	36,633
Holy See	0.15	539	539	-	14,110	14,109	-	-
Liechtenstein	0.15	285	285	-	14,110	14,109	-	-
Malta	0.15	1	1	-	14,110	14,108	1	1
Monaco	0.15	3,454	3,454	-	14,110	13,980	130	130
San Marino	0.15	3,454	3,454	-	14,110	14,109	-	-
Total	100.00	914,967	702,721	212,248	9,406,451	7,268,118	2,138,333	2,350,578

FUNDS RELATING TO THE CONFLICT DEALT WITH BY THE MINSK CONFERENCE

Annex 1:4

Report on Assessed Contributions
as at 31 December 1995

(in Austrian Schillings)

Contributors	Percentage	Balance as at 1.1.1995	Payments received during 1995 for prior years	Outstanding contributions for prior years as at 31.12.199	Assessed contributions for 1995 HLPG	Assessed contributions for 1995 The Minsk Process	Payments received during 1995 for 1995	Outstanding contributions current year as at 31.12.199	Balance as at 31.12.1995
Governments									
France	9.00	-	-	-	583,714	1,602,795	2,186,509	-	-
Germany	9.00	-	-	-	583,714	1,602,795	2,186,509	-	-
Italy	9.00	-	-	-	583,714	1,602,795	2,186,509	-	-
Russian Federation	9.00	1,513,292	1,513,292	-	583,714	1,602,795	653,425	1,533,084	1,533,084
United Kingdom of Great Britain and Northern Ireland	9.00	-	-	-	583,714	1,602,795	2,186,509	-	-
United States of America	9.00	-	-	-	583,714	1,602,795	2,186,509	-	-
Canada	5.45	-	-	-	353,471	970,581	1,324,053	-	-
Spain	3.65	-	-	-	236,729	650,022	886,751	-	-
Belgium	3.55	-	-	-	230,243	632,213	862,456	-	-
Netherlands	3.55	-	-	-	230,243	632,213	862,456	-	-
Sweden	3.55	-	-	-	230,243	632,213	862,456	-	-
Switzerland	2.30	-	-	-	149,171	409,603	558,775	-	-
Austria	2.05	-	-	-	132,957	365,081	498,038	-	-
Denmark	2.05	-	-	-	132,957	365,081	498,038	-	-
Finland	2.05	-	-	-	132,957	365,081	498,038	-	-
Norway	2.05	-	-	-	132,957	365,081	498,038	-	-
Ukraine	1.75	289,362	289,362	-	113,500	311,655	425,155	-	-
Poland	1.40	-	-	-	90,800	249,324	340,124	-	-
Turkey	1.00	84,072	84,072	-	64,857	178,088	242,945	-	-
Belarus	0.70	-	-	-	45,400	124,662	-	170,062	170,062
Greece	0.70	-	-	-	45,400	124,662	170,062	-	-
Hungary	0.70	-	-	-	45,400	124,662	170,062	-	-
Romania	0.70	117,700	117,700	-	45,400	124,662	170,062	-	-
Czech Republic	0.67	-	-	-	43,454	119,319	162,773	-	-
Bulgaria	0.55	92,479	92,479	-	35,671	97,949	133,620	-	-
Ireland	0.55	-	-	-	35,671	97,949	133,620	-	-
Kazakhstan	0.55	92,479	-	92,479	35,671	97,949	-	133,620	226,099
Luxembourg	0.55	-	-	-	35,671	97,949	133,620	-	-
Portugal	0.55	-	-	-	35,671	97,949	133,620	-	-
Uzbekistan	0.55	92,479	92,479	-	35,671	97,949	-	133,620	133,620
Yugoslavia, Former Republic of	0.55	92,479	-	92,479	35,671	97,949	-	133,620	226,099
carried forward	95.72	2,374,341	2,189,383	184,958	6,208,125	17,046,612	21,150,731	2,104,006	2,288,964

Contributors	Percentage	Balance as at 1.1.1995	Payments received during 1995 for prior years	Outstanding contributions for prior years as at 31.12.199	Assessed contributions for 1995 HLPG	Assessed contributions for 1995 The Minsk Process	Payments received during 1995 for 1995	Outstanding contributions current year as at 31.12.199	Balance as at 31.12.1995
<u>brought forward</u>	95.72	2,374,341	2,189,383	184,958	6,208,125	17,046,612	21,150,731	2,104,006	2,288,964
Slovak Republic	0.33	-	-	-	21,403	58,769	80,172	-	-
Albania	0.20	-	-	-	12,971	35,618	48,589	-	-
Armenia	0.20	33,629	-	33,629	12,971	35,618	-	48,589	82,218
Azerbaijan	0.20	33,629	33,629	-	12,971	35,618	-	48,589	48,589
Bosnia & Herzegovina	0.20	33,629	-	33,629	12,971	35,618	-	48,589	82,218
Croatia	0.20	16,814	12,279	4,535	12,971	35,618	-	48,589	53,124
Cyprus	0.20	-	-	-	12,971	35,618	48,589	-	-
Estonia	0.20	-	-	-	12,971	35,618	48,589	-	-
Georgia	0.20	33,629	-	33,629	12,971	35,618	-	48,589	82,218
Iceland	0.20	-	-	-	12,971	35,618	31,335	17,254	17,254
Kyrgyzstan	0.20	33,629	-	33,629	12,971	35,618	-	48,589	82,218
Latvia	0.20	16,814	16,814	-	12,971	35,618	16,814	31,775	31,775
Lithuania	0.20	-	-	-	12,971	35,618	48,589	-	-
Moldova	0.20	33,629	33,629	-	12,971	35,618	29,776	18,813	18,813
Slovenia	0.20	-	-	-	12,971	35,618	48,589	-	-
Tajikistan	0.20	-	-	-	12,971	35,618	-	48,589	48,589
Turkmenistan	0.20	33,629	-	33,629	12,971	35,618	-	48,589	82,218
Holy See	0.15	-	-	-	9,729	26,713	36,442	-	-
Liechtenstein	0.15	-	-	-	9,729	26,713	36,442	-	-
Malta	0.15	-	-	-	9,729	26,713	36,442	-	-
Monaco	0.15	-	-	-	9,729	26,713	36,442	-	-
San Marino	0.15	-	-	-	9,729	26,713	36,442	-	-
Total	100.00	2,643,371	2,285,734	357,637	6,485,714	17,808,830	21,733,983	2,560,561	2,918,197

OSCE MISSIONS

Annex 1:5

Report on Assessed Contributions
as at 31 December 1995

(in Austrian Schillings)

Contributors	Percent- age	Balance *) as at 1.1.1995	Payments *) received during 1995 for prior years	Assessed contributions for 1995 Chechnya	Assessed contributions for 1995 Estonia	Assessed contributions for 1995 Georgia	Assessed contributions for 1995 Latvia	Assessed contributions for 1995 Moldova	Assessed contributions for 1995 Rep/Estonia	Assessed contributions for 1995 Rep/Skrunda	Assessed contributions for 1995 Sarajevo	Assessed contributions for 1995 Skopje	Assessed contributions for 1995 Tajikistan	Assessed contributions for 1995 Ukraine	Payments received during 1995 for 1995	Balance as at 31.12.1995
Governments																
France	9.00	-	-	1,525,169	170,190	1,493,158	584,001	506,874	91,200	32,364	933,903	299,813	536,737	653,007	6,367,903	458,513
Germany	9.00	-	-	1,525,169	170,190	1,493,158	584,001	506,874	91,200	32,364	933,903	299,813	536,737	653,007	6,826,416	-
Italy	9.00	3,808,989	3,808,989	1,525,169	170,190	1,493,158	584,001	506,874	91,200	32,364	933,903	299,813	536,737	653,007	6,367,902	458,514
Russian Federation	9.00	5,886,137	5,886,137	1,525,169	170,190	1,493,158	584,001	506,874	91,200	32,364	933,903	299,813	536,737	653,007	-	6,826,416
United Kingdom of Great Britain and Northern Ireland	9.00	2,469,491	2,469,491	1,525,169	170,190	1,493,158	584,001	506,874	91,200	32,364	933,903	299,813	536,737	653,007	6,826,416	-
United States of America	9.00	3,808,989	3,808,989	1,525,169	170,190	1,493,158	584,001	506,874	91,200	32,364	933,903	299,813	536,737	653,007	3,534,597	3,291,819
Canada	5.45	2,306,553	2,306,553	923,574	103,060	904,190	353,645	306,941	55,227	19,598	565,530	181,554	325,024	395,432	4,133,774	-
Spain	3.65	1,544,757	1,544,757	618,541	69,022	605,558	236,845	205,566	36,987	13,125	378,750	121,591	217,677	264,831	2,768,491	-
Belgium	3.55	1,502,434	1,502,434	601,594	67,131	588,968	230,356	199,934	35,973	12,766	368,373	118,260	211,713	257,575	2,511,784	180,857
Netherlands	3.55	-	-	601,594	67,131	588,968	230,356	199,934	35,973	12,766	368,373	118,260	211,713	257,575	2,692,642	-
Sweden	3.55	1,502,434	1,502,434	601,594	67,131	588,968	230,356	199,934	35,973	12,766	368,373	118,260	211,713	257,575	2,692,642	-
Switzerland	2.30	3,027	3,027	389,765	43,493	381,585	149,245	129,535	23,307	8,271	238,664	76,619	137,166	166,880	1,744,529	-
Austria	2.05	867,603	867,603	347,400	38,766	340,108	133,022	115,455	20,773	7,372	212,722	68,291	122,257	148,741	1,450,467	104,439
Denmark	2.05	867,603	867,603	347,400	38,766	340,108	133,022	115,455	20,773	7,372	212,722	68,291	122,257	148,741	1,554,906	-
Finland	2.05	-	-	347,400	38,766	340,108	133,022	115,455	20,773	7,372	212,722	68,291	122,257	148,741	1,554,906	-
Norway	2.05	-	-	347,400	38,766	340,108	133,022	115,455	20,773	7,372	212,722	68,291	122,257	148,741	1,554,906	-
Ukraine	1.75	980,038	980,038	296,561	33,093	290,336	113,556	98,559	17,733	6,293	181,592	58,297	104,365	126,974	1,327,359	-
Poland	1.40	592,509	592,509	237,248	26,474	232,269	90,845	78,847	14,187	5,034	145,274	46,638	83,492	101,579	1,061,897	-
Turkey	1.00	594,484	594,484	169,463	18,910	165,906	64,889	56,319	10,133	3,596	103,767	33,313	59,637	72,556	758,491	-
Belarus	0.70	296,255	7,847	118,624	13,237	116,134	45,422	39,424	7,093	2,517	72,637	23,319	41,746	50,789	-	819,352
Greece	0.70	296,255	296,255	118,624	13,237	116,134	45,422	39,424	7,093	2,517	72,637	23,319	41,746	50,789	492,438	38,506
Hungary	0.70	296,255	296,255	118,624	13,237	116,134	45,422	39,424	7,093	2,517	72,637	23,319	41,746	50,789	444,459	86,484
Romania	0.70	481,413	481,413	118,624	13,237	116,134	45,422	39,424	7,093	2,517	72,637	23,319	41,746	50,789	495,281	35,662
Czech Republic	0.67	-	-	113,540	12,670	111,157	43,476	37,734	6,789	2,409	69,524	22,319	39,957	48,613	508,189	-
Bulgaria	0.55	364,141	364,141	93,205	10,401	91,249	35,689	30,976	5,573	1,978	57,072	18,322	32,801	39,906	417,170	-
Ireland	0.55	-	-	93,205	10,401	91,249	35,689	30,976	5,573	1,978	57,072	18,322	32,801	39,906	417,170	-
Kazakhstan	0.55	603,325	-	93,205	10,401	91,249	35,689	30,976	5,573	1,978	57,072	18,322	32,801	39,906	-	1,020,495
Luxembourg	0.55	-	-	93,205	10,401	91,249	35,689	30,976	5,573	1,978	57,072	18,322	32,801	39,906	361,411	55,759
Portugal	0.55	232,772	232,772	93,205	10,401	91,249	35,689	30,976	5,573	1,978	57,072	18,322	32,801	39,906	402,066	15,104
Uzbekistan	0.55	603,325	603,325	93,205	10,401	91,249	35,689	30,976	5,573	1,978	57,072	18,322	32,801	39,906	-	417,170
Yugoslavia, Fmr. Rep. of	0.55	603,325	-	93,205	10,401	91,249	35,689	30,976	5,573	1,978	57,072	18,322	32,801	39,906	-	1,020,495
carried forward	95.72	30,512,112	29,017,054	16,221,018	1,810,065	15,880,563	6,211,175	5,390,889	969,963	344,209	9,932,577	3,188,680	5,708,492	6,945,095	59,268,200	14,829,585

Contributors	Percent- age	Balance *) as at 1.1.1995	Payments *) received during 1995 for prior years	Assessed contributions for 1995 Chechnya	Assessed contributions for 1995 Estonia	Assessed contributions for 1995 Georgia	Assessed contributions for 1995 Latvia	Assessed contributions for 1995 Moldova	Assessed contributions for 1995 Rep/Estonia	Assessed contributions for 1995 Rep/Skrunda	Assessed contributions for 1995 Sarajevo	Assessed contributions for 1995 Skopje	Assessed contributions for 1995 Tajikistan	Assessed contributions for 1995 Ukraine	Payments received during 1995	Balance as at 31.12.1995
brought forward	95.72	30,512,112	29,017,054	16,221,018	1,810,065	15,880,563	6,211,175	5,390,889	969,963	344,209	9,932,577	3,188,680	5,708,492	6,945,095	59,268,200	14,829,585
Slovak Republic	0.33	34,825	34,825	55,923	6,240	54,749	21,413	18,585	3,344	1,187	34,243	10,893	19,680	23,944	250,302	-
Albania	0.20	-	-	33,893	3,782	33,181	12,978	11,264	2,027	719	20,753	6,663	11,927	14,511	151,698	-
Armenia	0.20	214,091	-	33,893	3,782	33,181	12,978	11,264	2,027	719	20,753	6,663	11,927	14,511	-	365,789
Azerbaijan	0.20	162,539	-	33,893	3,782	33,181	12,978	11,264	2,027	719	20,753	6,663	11,927	14,511	-	314,237
Bosnia & Herzegovina	0.20	219,391	-	33,893	3,782	33,181	12,978	11,264	2,027	719	20,753	6,663	11,927	14,511	-	371,089
Croatia	0.20	118,897	2,242	33,893	3,782	33,181	12,978	11,264	2,027	719	20,753	6,663	11,927	14,511	-	268,353
Cyprus	0.20	84,644	84,644	33,893	3,782	33,181	12,978	11,264	2,027	719	20,753	6,663	11,927	14,511	126,988	24,710
Estonia	0.20	-	-	33,893	3,782	33,181	12,978	11,264	2,027	719	20,753	6,663	11,927	14,511	151,698	-
Georgia	0.20	219,391	-	33,893	3,782	33,181	12,978	11,264	2,027	719	20,753	6,663	11,927	14,511	-	371,089
Iceland	0.20	-	-	33,893	3,782	33,181	12,978	11,264	2,027	719	20,753	6,663	11,927	14,511	55,478	96,221
Kyrgyzstan	0.20	219,391	-	33,893	3,782	33,181	12,978	11,264	2,027	719	20,753	6,663	11,927	14,511	-	371,089
Latvia	0.20	121,777	121,777	33,893	3,782	33,181	12,978	11,264	2,027	719	20,753	6,663	11,927	14,511	55,478	96,221
Lithuania	0.20	17,311	17,311	33,893	3,782	33,181	12,978	11,264	2,027	719	20,753	6,663	11,927	14,511	137,897	13,801
Moldova	0.20	195,652	195,652	33,893	3,782	33,181	12,978	11,264	2,027	719	20,753	6,663	11,927	14,511	55,478	96,221
Slovenia	0.20	84,644	84,644	33,893	3,782	33,181	12,978	11,264	2,027	719	20,753	6,663	11,927	14,511	151,698	-
Tajikistan	0.20	84,644	2,242	33,893	3,782	33,181	12,978	11,264	2,027	719	20,753	6,663	11,927	14,511	-	234,100
Turkmenistan	0.20	219,391	-	33,893	3,782	33,181	12,978	11,264	2,027	719	20,753	6,663	11,927	14,511	-	371,089
Holy See	0.15	62,944	62,944	25,419	2,837	24,886	9,733	8,448	1,520	539	15,565	4,997	8,946	10,883	113,774	-
Liechtenstein	0.15	63,483	63,483	25,419	2,837	24,886	9,733	8,448	1,520	539	15,565	4,997	8,946	10,883	113,774	-
Malta	0.15	63,483	63,483	25,419	2,837	24,886	9,733	8,448	1,520	539	15,565	4,997	8,946	10,883	113,774	-
Monaco	0.15	60,433	60,433	25,419	2,837	24,886	9,733	8,448	1,520	539	15,565	4,997	8,946	10,883	113,774	-
San Marino	0.15	47,668	47,668	25,419	2,837	24,886	9,733	8,448	1,520	539	15,565	4,997	8,946	10,883	113,774	-
Total	100.00	32,806,712	29,858,403	16,946,320	1,891,000	16,590,642	6,488,900	5,631,936	1,013,334	359,600	10,376,700	3,331,258	5,963,740	7,255,636	60,973,782	17,823,594

*) The 1994 assessed contributions of ATS 162,262 for the Representative to the Estonian Gov't are included with 1995.

*) The balance and payments received contain also outstanding contributions for the Mission to Kosovo, Sandjak and Vojvodina and the Expert Mission to Ukraine

SANCTIONS CO-ORDINATOR

Annex 1:6

Report on Assessed Contributions
as at 31 December 1995

(in Austrian Schillings)

Contributors	Percentage	Balance as at 1.1.1995	Payments received during 1995 for prior years	Outstanding contributions for prior years as at 31.12.1995	Assessed contributions for 1995	Payments received during 1995 for 1995	Outstanding contributions current year as at 31.12.1995	Balance as at 31.12.1995
Governments								
France	9.00	-	-	-	188,868	188,868	-	-
Germany	9.00	-	-	-	188,868	188,868	-	-
Italy	9.00	-	-	-	188,868	188,868	-	-
Russian Federation	9.00	188,677	188,677	-	188,868	-	188,868	188,868
United Kingdom of Great Britain and Northern Ireland	9.00	172,854	172,854	-	188,868	188,868	-	-
United States of America	9.00	-	-	-	188,868	188,868	-	-
Canada	5.45	-	-	-	114,370	114,370	-	-
Spain	3.65	-	-	-	76,596	76,596	-	-
Belgium	3.55	-	-	-	74,498	74,498	-	-
Netherlands	3.55	-	-	-	74,498	74,498	-	-
Sweden	3.55	-	-	-	74,498	74,498	-	-
Switzerland	2.30	-	-	-	48,266	48,266	-	-
Austria	2.05	-	-	-	43,020	43,020	-	-
Denmark	2.05	-	-	-	43,020	43,020	-	-
Finland	2.05	-	-	-	43,020	43,020	-	-
Norway	2.05	-	-	-	43,020	43,020	-	-
Ukraine	1.75	36,724	36,724	-	36,724	36,724	-	-
Poland	1.40	-	-	-	29,379	29,379	-	-
Turkey	1.00	19,206	19,206	-	20,985	20,985	-	-
Belarus	0.70	-	-	-	14,690	-	14,690	14,690
Greece	0.70	-	-	-	14,690	14,690	-	-
Hungary	0.70	-	-	-	14,690	14,690	-	-
Romania	0.70	14,690	14,690	-	14,690	14,690	-	-
Czech Republic	0.67	-	-	-	14,060	14,060	-	-
Bulgaria	0.55	11,542	11,542	-	11,542	11,542	-	-
Ireland	0.55	-	-	-	11,542	11,542	-	-
Kazakhstan	0.55	20,342	-	20,342	11,542	-	11,542	31,884
Luxembourg	0.55	-	-	-	11,542	11,542	-	-
Portugal	0.55	-	-	-	11,542	11,542	-	-
Uzbekistan	0.55	20,342	20,342	-	11,542	-	11,542	11,542
Yugoslavia, Former Republic of	0.55	20,342	-	20,342	11,542	-	11,542	31,884
carried forward	95.72	504,719	464,035	40,684	2,008,715	1,770,531	238,183	278,867

Contributors	Percentage	Balance as at 1.1.1995	Payments received during 1995 for prior years	Outstanding contributions for prior years as at 31.12.1995	Assessed contributions for 1995	Payments received during 1995 for 1995	Outstanding contributions current year as at 31.12.1995	Balance as at 31.12.1995
brought forward	95.72	504,719	464,035	40,684	2,008,715	1,770,531	238,183	278,867
Slovak Republic	0.33	-	-	-	6,925	6,925	-	-
Albania	0.20	-	-	-	4,197	4,197	-	-
Armenia	0.20	7,397	-	7,397	4,197	-	4,197	11,594
Azerbaijan	0.20	7,397	7,397	-	4,197	-	4,197	4,197
Bosnia & Herzegovina	0.20	7,397	-	7,397	4,197	-	4,197	11,594
Croatia	0.20	3,841	-	3,841	4,197	-	4,197	8,038
Cyprus	0.20	-	-	-	4,197	4,197	-	-
Estonia	0.20	-	-	-	4,197	4,197	-	-
Georgia	0.20	7,397	-	7,397	4,197	-	4,197	11,594
Iceland	0.20	-	-	-	4,197	2,099	2,099	2,099
Kyrgyzstan	0.20	7,397	-	7,397	4,197	-	4,197	11,594
Latvia	0.20	3,841	3,841	-	4,197	2,099	2,099	2,099
Lithuania	0.20	-	-	-	4,197	4,197	-	-
Moldova	0.20	7,397	7,397	-	4,197	2,099	2,099	2,099
Slovenia	0.20	-	-	-	4,197	4,197	-	-
Tajikistan	0.20	-	-	-	4,197	-	4,197	4,197
Turkmenistan	0.20	7,397	-	7,397	4,197	-	4,197	11,594
Holy See	0.15	-	-	-	3,148	3,148	-	-
Liechtenstein	0.15	-	-	-	3,148	3,148	-	-
Malta	0.15	-	-	-	3,148	3,148	-	-
Monaco	0.15	-	-	-	3,148	3,148	-	-
San Marino	0.15	-	-	-	3,148	3,148	-	-
Total	100.00	564,180	482,670	81,510	2,098,532	1,820,476	278,056	359,566

SANCTIONS ASSISTANCE MISSIONS

Annex 1:7

Report on Assessed Contributions
as at 31 December 1995

(in Austrian Schillings)

Contributors	Percentage	Balance as at 1.1.1995	Payments received during 1995 for prior years	Assessed contributions for 1995 SAM Albania	Assessed contributions for 1995 SAM Bulgaria	Assessed contributions for 1995 SAM Croatia	Assessed contributions for 1995 SAM (*)	Assessed contributions for 1995 SAM Hungary	Assessed contributions for 1995 SAM Romania	Assessed contributions for 1995 SAM Ukraine	Assessed contributions for 1995 Comm. Costs	Payments received during 1995 for 1995	Balance as at 31.12.1995
Governments													
France	9.00	-	-	148,741	288,192	161,950	481,712	87,534	224,086	14,850	2,835,000	4,242,065	-
Germany	9.00	-	-	148,741	288,192	161,950	481,712	87,534	224,086	14,850	2,835,000	4,242,065	-
Italy	9.00	-	-	148,741	288,192	161,950	481,712	87,534	224,086	14,850	2,835,000	4,242,065	-
Russian Federation	9.00	3,714,376	3,714,376	148,741	288,192	161,950	481,712	87,534	224,086	14,850	2,835,000	-	4,242,065
United Kingdom of Great Britain and Northern Ireland	9.00	2,799,552	2,799,552	148,741	288,192	161,950	481,712	87,534	224,086	14,850	2,835,000	4,242,065	-
United States of America	9.00	761,499	761,499	148,741	288,192	161,950	481,712	87,534	224,086	14,850	2,835,000	4,242,065	-
Canada	5.45	461,096	461,096	90,071	174,516	98,070	291,704	53,007	135,697	8,993	1,716,750	2,568,806	-
Spain	3.65	-	-	60,323	116,878	65,680	195,361	35,500	90,879	6,023	1,149,750	1,720,393	-
Belgium	3.55	300,317	300,317	58,670	113,676	63,880	190,009	34,527	88,389	5,858	1,118,250	1,673,259	-
Netherlands	3.55	-	-	58,670	113,676	63,880	190,009	34,527	88,389	5,858	1,118,250	1,673,259	-
Sweden	3.55	300,317	300,317	58,670	113,676	63,880	190,009	34,527	88,389	5,858	1,118,250	1,673,259	-
Switzerland	2.30	-	-	38,012	73,649	41,387	123,104	22,370	57,266	3,795	724,500	1,084,083	-
Austria	2.05	173,385	173,385	33,880	65,644	36,889	109,723	19,938	51,042	3,383	645,750	966,248	-
Denmark	2.05	173,385	173,385	33,880	65,644	36,889	109,723	19,938	51,042	3,383	645,750	966,248	-
Finland	2.05	-	-	33,880	65,644	36,889	109,723	19,938	51,042	3,383	645,750	966,248	-
Norway	2.05	-	-	33,880	65,644	36,889	109,723	19,938	51,042	3,383	645,750	966,248	-
Ukraine	1.75	727,335	727,335	28,922	56,037	31,490	93,666	17,021	43,572	2,888	551,250	824,846	-
Poland	1.40	112,143	112,143	23,137	44,830	25,192	74,933	13,616	34,858	2,310	441,000	659,877	-
Turkey	1.00	385,557	385,557	16,527	32,021	17,994	53,524	9,726	24,898	1,650	315,000	471,341	-
Belarus	0.70	61,266	42,975	11,569	22,415	12,596	37,467	6,808	17,429	1,155	220,500	-	348,229
Greece	0.70	7,825	7,825	11,569	22,415	12,596	37,467	6,808	17,429	1,155	220,500	329,938	-
Hungary	0.70	55,230	55,230	11,569	22,415	12,596	37,467	6,808	17,429	1,155	220,500	329,938	-
Romania	0.70	400,217	400,217	11,569	22,415	12,596	37,467	6,808	17,429	1,155	220,500	329,938	-
Czech Republic	0.67	-	-	11,073	21,454	12,056	35,861	6,516	16,682	1,106	211,050	315,798	-
Bulgaria	0.55	314,533	314,533	9,090	17,612	9,897	29,438	5,349	13,694	908	173,250	259,237	-
Ireland	0.55	-	-	9,090	17,612	9,897	29,438	5,349	13,694	908	173,250	259,237	-
Kazakhstan	0.55	343,833	-	9,090	17,612	9,897	29,438	5,349	13,694	908	173,250	-	603,071
Luxembourg	0.55	-	-	9,090	17,612	9,897	29,438	5,349	13,694	908	173,250	259,237	-
Portugal	0.55	40,588	40,588	9,090	17,612	9,897	29,438	5,349	13,694	908	173,250	259,237	-
Uzbekistan	0.55	343,833	343,833	9,090	17,612	9,897	29,438	5,349	13,694	908	173,250	-	259,237
Yugoslavia, Fmr. Rep. of	0.55	341,483	-	9,090	17,612	9,897	29,438	5,349	13,694	908	173,250	-	600,720
carried forward	95.72	11,817,770	11,114,164	1,581,941	3,065,077	1,722,432	5,123,279	930,973	2,383,279	157,938	30,151,800	39,767,003	6,053,322

(*) The former Yugoslav Republic of Macedonia

Contributors	Percentage	Balance as at 1.1.1995	Payments received during 1995 for prior years	Assessed contributions for 1995 SAM Albania	Assessed contributions for 1995 SAM Bulgaria	Assessed contributions for 1995 SAM Croatia	Assessed contributions for 1995 SAM (*)	Assessed contributions for 1995 SAM Hungary	Assessed contributions for 1995 SAM Romania	Assessed contributions for 1995 SAM Ukraine	Assessed contributions for 1995 Comm. Costs	Payments received during 1995 for 1995	Balance as at 31.12.1995
brought forward	95.72	11,817,770	11,114,164	1,581,941	3,065,077	1,722,432	5,123,279	930,973	2,383,279	157,938	30,151,800	39,767,003	6,053,322
Slovak Republic	0.33	-	-	5,454	10,567	5,938	17,663	3,210	8,216	545	103,950	155,542	-
Albania	0.20	-	-	3,305	6,404	3,599	10,705	1,945	4,980	330	63,000	94,268	-
Armenia	0.20	125,030	-	3,305	6,404	3,599	10,705	1,945	4,980	330	63,000	-	219,298
Azerbaijan	0.20	125,030	39,888	3,305	6,404	3,599	10,705	1,945	4,980	330	63,000	-	179,410
Bosnia & Herzegovina	0.20	125,030	-	3,305	6,404	3,599	10,705	1,945	4,980	330	63,000	-	219,298
Croatia	0.20	77,582	-	3,305	6,404	3,599	10,705	1,945	4,980	330	63,000	-	171,850
Cyprus	0.20	16,924	16,924	3,305	6,404	3,599	10,705	1,945	4,980	330	63,000	94,268	-
Estonia	0.20	-	-	3,305	6,404	3,599	10,705	1,945	4,980	330	63,000	94,268	-
Georgia	0.20	125,030	-	3,305	6,404	3,599	10,705	1,945	4,980	330	63,000	-	219,298
Iceland	0.20	-	-	3,305	6,404	3,599	10,705	1,945	4,980	330	63,000	47,134	47,134
Kyrgyzstan	0.20	125,030	-	3,305	6,404	3,599	10,705	1,945	4,980	330	63,000	-	219,298
Latvia	0.20	77,001	77,001	3,305	6,404	3,599	10,705	1,945	4,980	330	63,000	47,134	47,134
Lithuania	0.20	-	-	3,305	6,404	3,599	10,705	1,945	4,980	330	63,000	94,268	-
Moldova	0.20	125,030	125,030	3,305	6,404	3,599	10,705	1,945	4,980	330	63,000	47,134	47,134
Slovenia	0.20	17,505	17,505	3,305	6,404	3,599	10,705	1,945	4,980	330	63,000	94,268	-
Tajikistan	0.20	17,505	12,279	3,305	6,404	3,599	10,705	1,945	4,980	330	63,000	-	99,494
Turkmenistan	0.20	125,030	-	3,305	6,404	3,599	10,705	1,945	4,980	330	63,000	-	219,298
Holy See	0.15	12,548	12,548	2,479	4,803	2,699	8,029	1,459	3,735	248	47,250	70,701	-
Liechtenstein	0.15	12,548	12,548	2,479	4,803	2,699	8,029	1,459	3,735	248	47,250	70,701	-
Malta	0.15	12,548	12,548	2,479	4,803	2,699	8,029	1,459	3,735	248	47,250	70,701	-
Monaco	0.15	12,548	12,548	2,479	4,803	2,699	8,029	1,459	3,735	248	47,250	70,701	-
San Marino	0.15	12,548	12,548	2,479	4,803	2,699	8,029	1,459	3,735	248	47,250	70,701	-
Total	100.00	12,962,239	11,465,531	1,652,676	3,202,128	1,799,448	5,352,360	972,600	2,489,844	165,000	31,500,000	40,888,794	7,741,970

(*) The former Yugoslav Republic of Macedonia