



**2009** Audited Financial Statements



# CONTENTS

PC.ACMF/28/10  
ENGLISH only

## Letter of Transmittal to the Chairman of the Permanent Council of the OSCE from the Secretary General

## AUDIT OPINION OF THE EXTERNAL AUDITOR

## Letter of Transmittal to the Auditor General from the Secretary General

### Chapter I - OSCE Financial Report for the year ended 31 December 2009 .....1

1. Introduction .....	1
2. Unified Budget .....	1
2.1 Income – Assessed Contributions .....	1
2.2 In-Kind Contributions .....	2
2.3 Budget and Expenditure .....	2
2.4 Staffing .....	4
3. Extra-budgetary Contributions .....	4
4. Cash Management .....	4
5. Management Issues .....	5
5.1 Performance Based Programme Budgeting .....	5
5.2 Common Regulatory Management System .....	5
Annex A: OSCE Staffing Overview - Budgeted and Actual Staff Positions .....	6

### Chapter II - Budget and Expenditure Report .....7

### Chapter III - Financial Statements .....17

STATEMENT 1: OSCE Consolidated Statement of Income, Expenditure and Changes in Fund Balance .....	19
STATEMENT 2: OSCE Consolidated Statement of Assets, Liabilities and Fund Balance .....	19
STATEMENT 3: OSCE Consolidated Statement of Cash Flow .....	20
STATEMENT 4: Summary of all OSCE Statement of Income, Expenditure and Changes in Fund Balance .....	21
STATEMENT 5: Summary of all OSCE Statement of Assets, Liabilities and Fund Balance .....	22
STATEMENT 6: Summary of all OSCE Statement of Cash Flow .....	23
STATEMENT 7: Summary of all OSCE Statement of Cash Surplus .....	24
STATEMENT 8: OSCE Secretariat and Institutions, Statement of Income, Expenditure and Changes in Fund Balance .....	25
STATEMENT 9: OSCE Secretariat and Institutions, Statement of Assets, Liabilities and Fund Balance .....	26
STATEMENT 10: OSCE Secretariat and Institutions, Statement of Cash Flow .....	27
STATEMENT 11: OSCE Secretariat and Institutions, Statement of Cash Surplus .....	28
STATEMENT 12: Summary by Region OSCE Field Operations, Statement of Income, Expenditure and Changes in Fund Balance .....	29
STATEMENT 13: Summary by Region OSCE Field Operations, Statement of Assets, Liabilities and Fund Balance .....	30
STATEMENT 14: Summary by Region OSCE Field Operations, Statement of Cash Flow .....	31
STATEMENT 15: Summary by Region OSCE Field Operations, Statement of Cash Surplus .....	32
STATEMENT 16: OSCE Field Operations South Eastern Europe, Statement of Income, Expenditure and Changes in Fund Balance .....	33

STATEMENT 17: OSCE Field Operations South-Eastern Europe, Statement of Assets, Liabilities and Fund Balance .....	34
STATEMENT 18: OSCE Field Operations South-Eastern Europe, Statement of Cash Flow .....	35
STATEMENT 19: OSCE Field Operations South-Eastern Europe, Statement of Cash Surplus .....	36
STATEMENT 20: OSCE Field Operations Eastern Europe, Statement of Income, Expenditure and Changes in Fund Balance .....	37
STATEMENT 21: OSCE Field Operations Eastern Europe, Statement of Assets, Liabilities and Fund Balance .....	38
STATEMENT 22: OSCE Field Operations Eastern Europe, Statement of Cash Flow .....	39
STATEMENT 23: OSCE Field Operations Eastern Europe, Statement of Cash Surplus .....	40
STATEMENT 24: OSCE Field Operations Caucasus, Statement of Income, Expenditure and Changes in Fund Balance .....	41
STATEMENT 25: OSCE Field Operations Caucasus, Statement of Assets, Liabilities and Fund Balance .....	42
STATEMENT 26: OSCE Field Operations Caucasus, Statement of Cash Flow .....	43
STATEMENT 27: OSCE Field Operations Caucasus, Statement of Cash Surplus .....	44
STATEMENT 28: OSCE Field Operations Central Asia, Statement of Income, Expenditure and Changes in Fund Balance .....	45
STATEMENT 29: OSCE Field Operations Central Asia, Statement of Assets, Liabilities and Fund Balance .....	46
STATEMENT 30: OSCE Field Operations Central Asia, Statement of Cash Flow .....	47
STATEMENT 31: OSCE Field Operations Central Asia, Statement of Cash Surplus .....	48
STATEMENT 32: Extra-budgetary Part 1, Statement of Income, Expenditure and Changes in Fund Balance .....	49
STATEMENT 33: Extra-budgetary Part 1, Statement of Assets, Liabilities and Fund Balance .....	50
STATEMENT 34: Extra-budgetary Part 1, Statement of Cash Flow .....	51
STATEMENT 35: Extra-budgetary Part 2, Statement of Income, Expenditure and Changes in Fund Balance .....	52
STATEMENT 36: Extra-budgetary Part 2, Statement of Assets, Liabilities and Fund Balance .....	53
STATEMENT 37: Extra-budgetary Part 2, Statement of Cash Flow .....	54

## **Chapter IV - Notes to the Financial Statements ..... 55**

Note 1 - Mandate .....	57
Note 2 - Significant Accounting Policies .....	57
Note 3 - Extra-budgetary Contributions .....	59
Note 4 - Assessed Contributions .....	59
Note 5 - Accounts Receivable .....	59
Note 6 - Prepaid Expenditure and Advances .....	60
Note 7 - Material Assets .....	60
Note 8 - Accounts Payable .....	61
Note 9 - Unliquidated Obligations .....	61
Note 10 - Other Adjustments .....	61
Note 11 - Funds Held for Third Parties .....	61
Note 12 - Contributions Received in Advance .....	61
Note 13 - Cash and Other Losses .....	61
Note 14 - Contingent Liabilities .....	62
Note 15 - Ex-Gratia Payments .....	62
Note 16 - Contractual Obligations and Separation Benefits .....	62
Note 17 - Post Balance Sheet Event .....	62
Note 18 - Provident Fund .....	62
Annex I - Provident Fund Summary Statement .....	63

## **Appendix I - Bank and Cash Balances as at 31 December 2009 ..... 64**

## **Appendix II - Short-term Investments and Interest Rates ..... 66**

## **Appendix III - Assessed Contributions Receivable as at 31 December 2009 ..... 67**

Letter of Transmittal to the Chairman of the  
Permanent Council of the OSCE  
from the Secretary General



Organization for Security and Co-operation in Europe  
The Secretariat

18 June 2010

Sir,

Pursuant to Financial Regulation 7.04 and the PC Decision 553 dated 27 June 2003, I have the honour to submit the Financial Report and Financial Statements of the Organization for Security and Co-operation in Europe for the year ended 31 December 2009 and the Audit Report of the External Auditor thereon for your consideration and approval.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'M. Perrin de Brichambaut', written in a cursive style.

Marc Perrin de Brichambaut  
Secretary General



# Audit Opinion of the External Auditor

The maintenance and integrity of the Organization for Security and Cooperation in Europe's website is the responsibility of the Secretary General; the work carried out by the auditors does not involve consideration of these matters and accordingly the auditors accept no responsibility for any changes that may have occurred to the financial statements since they were initially presented on the website.







## Annex

### AUDIT OPINION

#### To the Permanent Council of the Organization for Security and Co-operation in Europe

We have audited the accompanying statements, comprising the Budget and Expenditure Report on pages 9 to 16 and Financial statements 1 to 37, and the supporting notes including Appendixes I to III of the Organization for Security and Co-operation in Europe for the financial period ended 31 December 2009.

#### Relative responsibilities

These financial statements are the responsibility of the Secretary General. Our responsibility is to express an opinion on these financial statements based on the audit.

#### Basis of opinion

We conducted the audit in accordance with the auditing standards of the International Organization of Supreme Audit Institutions (INTOSAI), and in compliance with International Standards on Auditing. Those standards require planning and performing the audit to obtain reasonable assurance whether the financial statements are free of material misstatements.

An audit includes examining, on a test basis, and as considered by the auditor to be necessary in the circumstances, evidence supporting the amounts and disclosures in the financial statements.

An audit also includes assessing the accounting principles used and significant estimates made by the Secretary General, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for the audit opinion.

#### Opinion

In our opinion, these financial statements present fairly, in all material respects, the financial position as at 31 December 2009 and the results of the operations and cash flows for the period then ended in accordance with the accounting policies set out in notes to the financial statements, which were applied on a basis consistent with that of the preceding financial period, unless otherwise disclosed.

Further, in our opinion, the transactions of the Organization for Security and Co-operation in Europe which we have tested as part of our audit have, in all significant respects been in accordance with the Financial Regulations and legislative authority.

This opinion represents the Annex to the External Audit Report on our audit of the financial statements issued in accordance with Regulation 8.06 of the Financial Regulations.

Kyiv, 16 June 2010  
Valentyn Symonenko

Chairman of the Accounting  
Chamber of Ukraine



# Letter of Transmittal to the Auditor General from the Secretary General



Organization for Security and Co-operation in Europe

The Secretariat

26 March 2010

Dear Sir,

Pursuant to Financial Regulation 7.04 and PC Decision 553 dated 27 June 2003, I have the honour to submit the Financial Report and Financial Statements of the Organization for Security and Co-operation in Europe for the year ended 31 December 2009.

Yours faithfully,

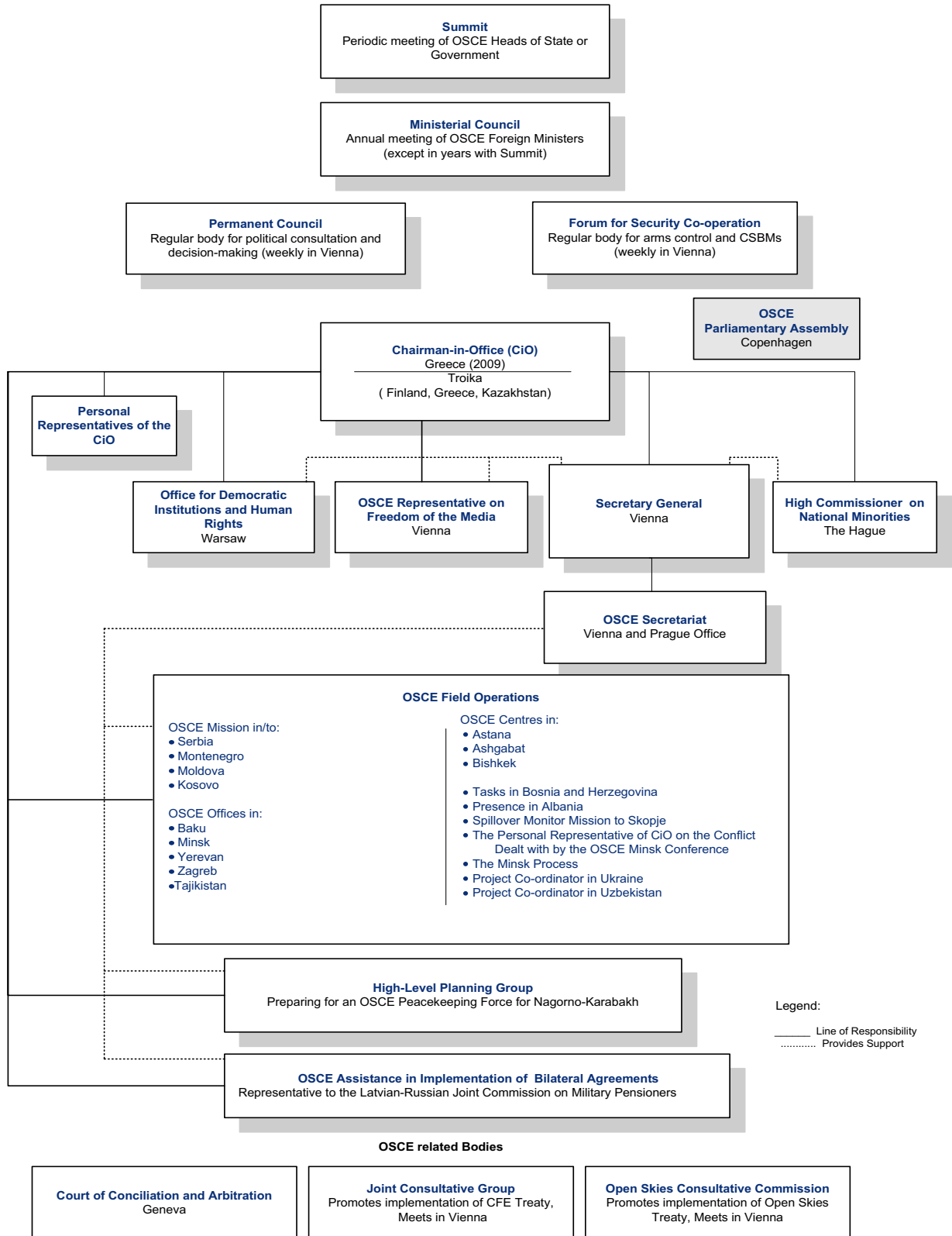
A handwritten signature in black ink, appearing to read 'Mr Perrin de Brichambaut'.

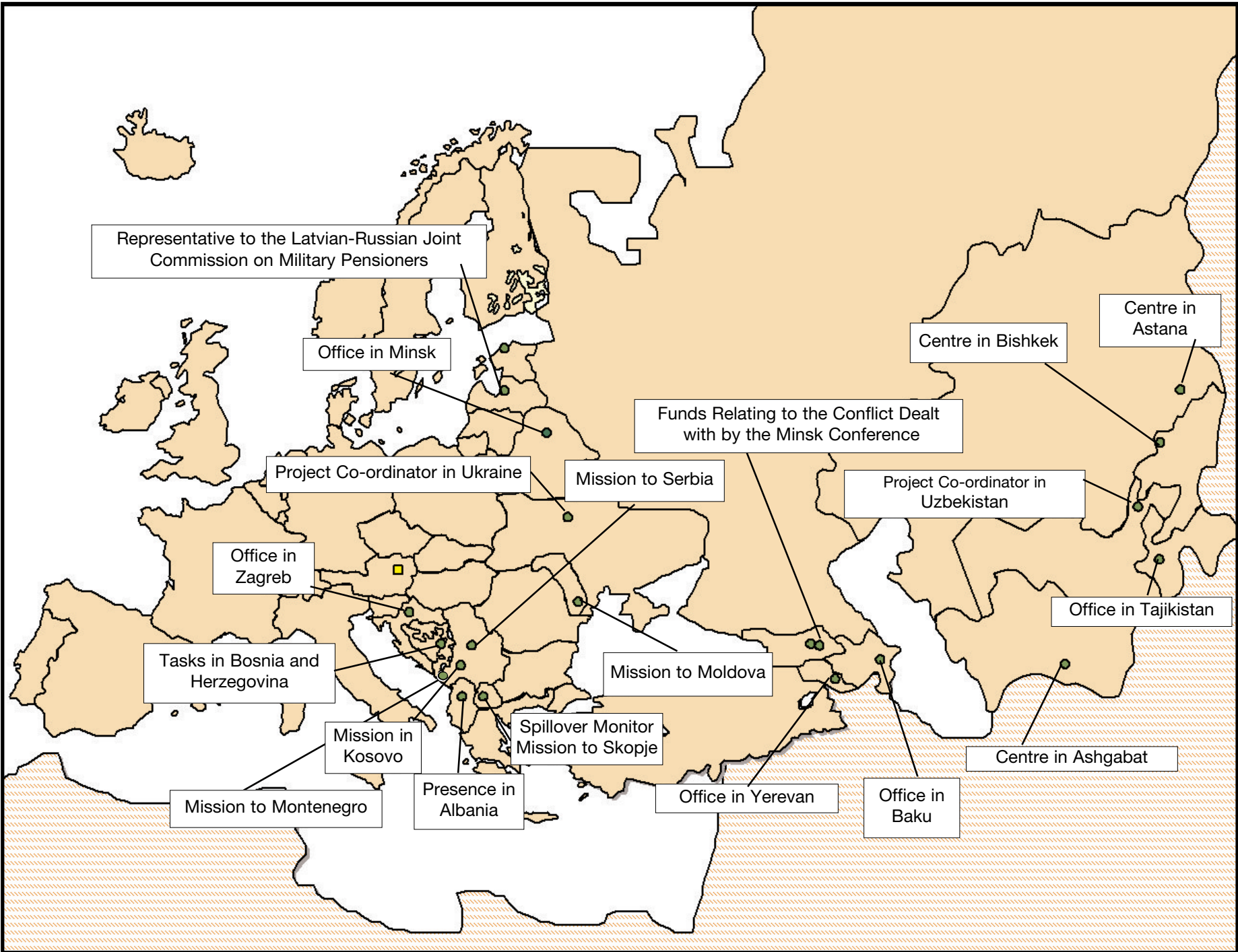
Marc Perrin de Brichambaut  
Secretary General

Dr. Valentyn Symonenko  
Chairman of the  
Accounting Chamber of Ukraine  
7, M. Kotzyubynskogo Str.  
01601 Kyiv  
UKRAINE



# OSCE Structures and Institutions as at 31 December 2009





OSCE Field Operations  
as at 31 December 2009

## 2.2 In-Kind Contributions

A unique feature of the OSCE is the significant amount of in-kind contributions provided in the form of seconded staff and certain premises. The value of these in-kind contributions is estimated at approximately EUR 50.4 million for 2009 and equivalent to 25% of total resources at the disposal of the OSCE. This comprises an estimated EUR 45.9 million for seconded staff salaries and EUR 4.5 million for buildings provided by host countries. In particular, generous contributions are acknowledged from the Austrian government for office rent and conference facilities (EUR 3.4 million), the Polish government for ODIHR (EUR 0.5 million) and the Netherlands government for HCNM (EUR 0.2 million). These governments have provided further substantial contributions in-kind in the form of tax concessions, security and parking areas.

## 2.3 Budget and Expenditure

### Budget

The 2009 Unified Budget was approved under PC.DEC/888 on 2 April 2009, in the amount of EUR 158.7 million. Revised budgets approved under subsequent Permanent Council Decisions resulted in a net decrease of EUR 5.4 million, producing a Year-end Revised Budget of EUR 153.3 million (PC.DEC/929 of 9 March 2010).

The format and structure of the 2009 Unified Budget presented individual Programmes, together with their objectives and outputs and the financial and human resources required for their achievements for each Unified Budget Fund.

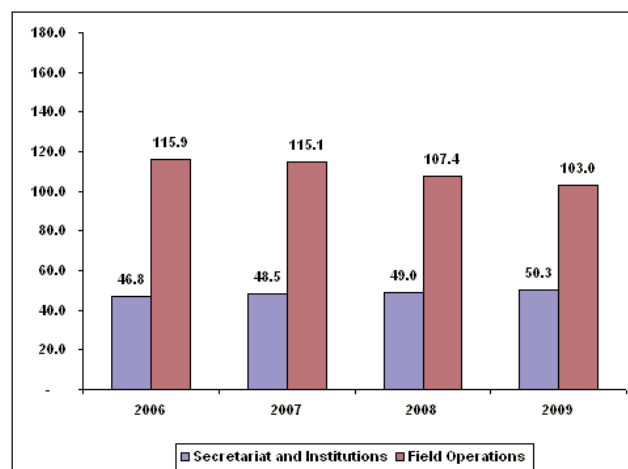
The Performance Based Programme Budgeting (PBPB) methodology was fully implemented in all Funds presenting the objectives, outcomes and outputs. In the presentation and the approval of the 2009 Unified Budget, Funds were grouped under (i) Funds related to the Secretariat and Institutions and (ii) Funds related to Field Operations, with the latter, in turn, being grouped into regions. This presentation is also followed in this Financial Report and Financial Statements.

## 2009 Year-end Budget Revision (PC.DEC/929)

EUR '000	2009	%
<b>I. Funds Related to The Secretariat and Institutions</b>		
The Secretariat	31,325	20.4%
Office for Democratic Institutions and Human Rights	14,661	9.6%
High Commissioner on National Minorities	3,024	2.0%
Representative on Freedom of the Media	1,262	0.8%
<b>II. Funds Related to OSCE Field Operations (by Region)</b>		
Augmentations	5,140	3.4%
South-Eastern Europe	65,320	42.6%
Eastern Europe	5,157	3.4%
Caucasus	11,289	7.4%
Central Asia	16,117	10.5%
<b>Total Unified Budget</b>	<b>153,292</b>	<b>100%</b>

From the operational perspective, the OSCE remains a field-oriented Organization, with the share of the budget allocated to field operations representing EUR 103.0 (67.2%) of the 2009 Unified Budget. The share of resources in the Secretariat and Institutions was EUR 50.3 (32.8%). The Secretariat budget also includes resources for thematic activities.

### Distribution of Unified Budget 2006-2009 (EUR million)



The geographical distribution of resources allocated to OSCE's Field Operations saw an increase in the share of resources allocated to Central Asia (EUR 1.6 million), and a decrease in the share of resources allocated to the Caucasus, mainly in Georgia (EUR 4.2 million).

### Geographical Distribution of Unified Budget: Funds Related to Field Operations

EUR million	2009		2008	
<b>Funds Related to OSCE Field Operations (by Region)</b>				
Augmentations	5.1	5.0%	4.9	4.6%
South-Eastern Europe	65.3	63.4%	67.0	62.4%
Eastern Europe	5.2	5.0%	5.2	4.8%
Caucasus	11.3	11.0%	15.8	14.7%
Central Asia	16.1	15.6%	14.5	13.5%
<b>Total Funds Related to OSCE Field Operations</b>	<b>103.0</b>	<b>100%</b>	<b>107.4</b>	<b>100%</b>

The following table lists the PC Decisions affecting the Unified Budget in the course of 2009.

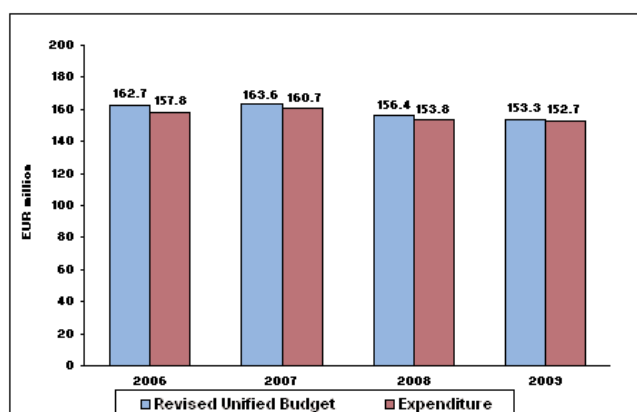
### 2009 Unified Budget and Revisions

PC Decision	(EUR mln)
02 / 04 / 2009 PC.DEC/888 <b>Approval of the 2009 Unified Budget</b>	<b>158.7</b>
17 / 12 / 2009 PC.DEC/921 Revision of the 2009 Unified Budget	-
17 / 12 / 2009 PC.DEC/922 Revision of the 2009 Unified Budget for the Secretariat	-
25 / 02 / 2010 PC.DEC/927 Revision of the 2009 Unified Budget	-
04 / 03 / 2010 PC.DEC/929 2009 Year-end Unified Budget Revision	(5.4)
<b>Total Budget Revisions</b>	<b>(5.4)</b>
<b>Year-End Revised Budget</b>	<b>153.3</b>

### Expenditure

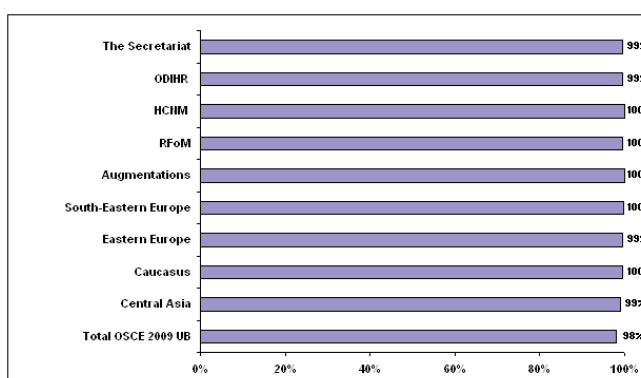
The 2009 expenditure against the Unified Budget amounted to a total of EUR 152.7 million, representing a decrease of 0.7% compared to the previous year (2008: EUR 153.8 million).

### Budget vs. Expenditure 2006-2009



Expenditure for the year 2009 compared to the year-end revised Budget of EUR 153.3 million was 99.6% (2008: 98.3%) and expenditure against the original Unified Budget approved in April 2009 of EUR 158.7 million was 96.2% (2008: 93.7%).

### Budget Utilisation Rates for Year-End Budget Revision



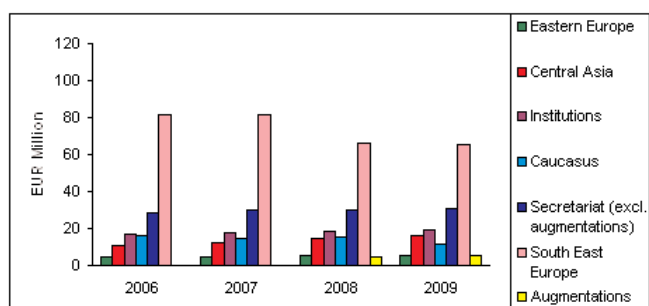
The following is a comparison between 2009 and 2008 expenditure.

### Unified Budget Expenditure

EUR million	2009		2008	
<b>I. Funds Related to The Secretariat and Institutions</b>				
The Secretariat	31.2	20.4%	29.9	19.4%
Office for Democratic Institutions and Human Rights	14.5	9.6%	14.2	9.2%
High Commissioner on National Minorities	3.0	2.0%	2.9	1.9%
Representative on Freedom of the Media	1.3	0.8%	1.2	0.8%
<b>Total Funds Related to The Secretariat and Institutions</b>	<b>50.0</b>	<b>32.8%</b>	<b>48.2</b>	<b>31.4%</b>
<b>II. Funds Related to OSCE Field Operations (by Region)</b>				
Augmentations	5.1	3.4%	4.8	3.1%
South-Eastern Europe	65.3	42.6%	66.3	43.1%
Eastern Europe	5.1	3.4%	5.1	3.3%
Caucasus	11.2	7.4%	15.0	9.8%
Central Asia	16.0	10.4%	14.3	9.3%
<b>Total Funds Related to OSCE Field Operations</b>	<b>102.7</b>	<b>67.2%</b>	<b>105.6</b>	<b>68.6%</b>
<b>Total OSCE</b>	<b>152.7</b>	<b>100%</b>	<b>153.8</b>	<b>100%</b>



### Unified Budget Expenditure by Region (2006-2009)



The distribution of Unified Budget Expenditure by Cost Category between 2009 and 2008 saw an increase in Staff Costs and Head of Mission Facility and a decrease in Operational Costs, Office Costs and Assets/Equipment.

### Unified Budget Expenditure by Cost Category

EUR million	2009		2008	
Staff Costs	92.3	60.4%	91.2	59.3%
Operational Costs	46.7	30.6%	47.5	30.9%
Assets/Equipment	4.0	2.6%	4.6	3.0%
Office Costs	9.3	6.1%	10.1	6.6%
HoM Facility	0.4	0.2%	0.3	0.2%
<b>Total</b>	<b>152.7</b>	<b>100%</b>	<b>153.8</b>	<b>100%</b>

Staff costs continue to represent the most significant share of OSCE's annual expenditures.

### 2.4 Staffing

Total budgeted positions as at 31 December 2009 were 3,020, representing a 7.5% decrease over the previous year (2008: 3,266 budgeted positions). The distribution of positions within the Organization is shown in Annex A on page 6.

### Budgeted Positions

number of positions	2009		2008	
<b>Professional Staff</b>	<b>1,237</b>	<b>100%</b>	<b>1,360</b>	<b>100%</b>
International contracted	281	23%	290	21%
Seconded	590	48%	697	52%
National professional	366	29%	373	27%
<b>General Services Staff</b>	<b>1,783</b>	<b>100%</b>	<b>1,906</b>	<b>100%</b>
Secretariat and Institutions	251	14%	248	13%
Field Operations	1,532	86%	1,658	87%
<b>Total Staff</b>	<b>3,020</b>		<b>3,266</b>	

### Budgeted vs. Filled Positions as at 31 December 2009

number of positions	Budgeted	Filled	% Filled
<b>Professional Staff</b>	<b>1,237</b>	<b>1,075</b>	<b>87%</b>
International contracted	281	253	90%
Seconded	590	473	80%
National professional	366	349	95%
<b>General Services Staff</b>	<b>1,783</b>	<b>1,696</b>	<b>95%</b>
Secretariat and Institutions	251	237	94%
Field Operations	1,532	1,459	95%
<b>Total Staff</b>	<b>3,020</b>	<b>2,771</b>	<b>92%</b>

## 3. Extra-budgetary Contributions

Extra-budgetary contributions are a valuable source of funding for the OSCE to finance projects and activities that are consistent with OSCE objectives but are not funded under the Unified Budget. Extra-budgetary contributions received in 2009 amounted to EUR 24.6 million (2008: EUR 28.5 million). Of this amount, EUR 7.4 million was received in respect of pledges made in previous years.

Unlike resources provided under the Unified Budget, extra-budgetary resources are normally multi-year in nature and balances are carried forward from one year to the next. The Fund balance of all extra-budgetary resources carried forward to 2009 from 2008 amounted to EUR 39.4 million (2008: EUR 32.6 million).

Expenditure of extra-budgetary resources in 2009 amounted to EUR 23.0 million (2008: EUR 21.3 million).

## 4. Cash Management

Cash and bank balances are managed in strict compliance with the OSCE's Financial Regulations. Accordingly, all amounts received from participating States against assessed contributions billed are used for the purposes authorised within the relevant year's budget, and any cash surplus is credited to participating States within the timelines set out in Financial Regulation 7.07.

Cash and bank balances as at end 2009 and 2008 are shown in the following table. The Secretariat bank balances include the Revolving and Contingency Funds and Extra-budgetary Funds.

**OSCE - Bank and Cash Balances**

EUR '000	2009		2008	
<b>Bank</b>				
<b>I. The Secretariat and Institutions</b>				
The Secretariat	88,308	95.9%	94,936	96.7%
Institutions	625	0.7%	583	0.6%
<b>Total Secr. &amp; Institutions</b>	<b>88,933</b>	<b>96.6%</b>	<b>95,519</b>	<b>97.3%</b>
<b>II. Field Operations (by Region)</b>				
South-Eastern Europe	807	0.9%	828	0.8%
Eastern Europe	1,110	1.2%	254	0.3%
Caucasus	123	0.1%	445	0.5%
Central Asia	675	0.7%	763	0.7%
<b>Total Field Operations</b>	<b>2,714</b>	<b>2.9%</b>	<b>2,290</b>	<b>2.3%</b>
<b>Total Bank</b>	<b>91,647</b>	<b>99.5%</b>	<b>97,810</b>	<b>99.6%</b>
<b>Total Cash</b>	<b>415</b>	<b>0.5%</b>	<b>431</b>	<b>0.4%</b>
<b>Grand Total</b>	<b>92,062</b>	<b>100%</b>	<b>98,241</b>	<b>100%</b>

**The Secretariat - Bank Balances**

EUR '000	2009	2008
UB bank accounts	37,707	49,230
XB bank accounts	45,711	40,816
Revolving	2,710	2,710
Contingency	2,180	2,180
<b>Total</b>	<b>88,308</b>	<b>94,936</b>

The primary objective guiding the Secretariat's Treasury is to ensure the efficient and cost-effective management of OSCE's financial resources. Cash is managed centrally in order to safeguard funds, better monitor cash flow and optimise investment income. Treasury is also responsible for developing and implementing instructions and procedures for the safe custody of cash and bank balances at all Institutions and Field Operations.

The geographic as well as currency composition of cash and bank balances is monitored closely for the purposes of risk management. Banks used by the OSCE across all locations of its Institutions and Field Operations are reviewed regularly to ensure that the Organization's funds are safeguarded with due care and prudence.

In line with Financial Regulation 5.02, short-term investments are made in the form of time-deposits of monies not needed for immediate requirements and all interest earned is credited as miscellaneous income to the Secretariat Fund.

In 2009 the Investment Committee continued to monitor cash management activities and to provide a forum where these activities are discussed and approved. To further decrease financial risk, in 2009

the Investment Committee approved three additional banks to the list of approved banks where OSCE places short-term deposits.

**5. Management Issues****5.1 Performance Based Programme Budgeting**

In its Decision 18/06 of 5 December 2006, the Ministerial Council stated its commitment to further introduction and application of PBPB in the OSCE. In 2007 and 2008 the Secretariat devoted significant efforts to apply PBPB across all OSCE Funds. 2009 was the second full year of implementation of PBPB methodology across the Organisation and the first budget cycle in which all the Funds used the Performance Indicators at the Outcome level as an internal tool for their Programmes.

**5.2 Common Regulatory Management System**

On 1 December 2005, participating States adopted the decision on establishing a comprehensive Common Regulatory Management System (CRMS) (PC.DEC/705) to facilitate the effective and efficient management of OSCE's human, financial and material resources.

An ACMF Working Group on Financial Regulations was tasked with amending the Financial Regulations. A compilation of amendments was issued in 2007 (PC.ACMF/54/07). However, consensus has not yet been reached and deliberations continue.

## Annex A: OSCE Staffing Overview – Budgeted and Actual Staff Positions

as at 31 December 2009

Fund number of positions	Contracted		Seconded		National Prof.		TOTAL PROF		General Service		GRAND TOTAL	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
The Secretariat	143	131	39	33	0	0	182	164	184	176	366	340
Office for Democratic Institutions and Human Rights	57	53	17	10	0	0	74	63	55	51	129	114
High Commissioner on National Minorities	14	14	6	5	0	0	20	19	9	7	29	26
Representative on Freedom of the Media	7	7	6	2	0	0	13	9	3	3	16	12
<b>SECRETARIAT AND INSTITUTIONS</b>	<b>221</b>	<b>205</b>	<b>68</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>289</b>	<b>255</b>	<b>251</b>	<b>237</b>	<b>540</b>	<b>492</b>
Mission in Kosovo	34	24	190	141	89	77	313	242	544	507	857	749
Tasks in Bosnia and Herzegovina	4	3	87	64	141	139	232	206	307	299	539	505
Office in Zagreb	1	1	7	5	6	6	14	12	17	16	31	28
Mission to Serbia	2	2	44	37	22	21	68	60	105	102	173	162
Presence in Albania	1	1	23	21	15	15	39	37	61	57	100	94
Spillover Monitor Mission to Skopje	5	5	59	53	23	23	87	81	126	122	213	203
Mission to Montenegro	1	1	13	12	7	6	21	19	25	25	46	44
<b>South-Eastern Europe</b>	<b>48</b>	<b>37</b>	<b>423</b>	<b>333</b>	<b>303</b>	<b>287</b>	<b>774</b>	<b>657</b>	<b>1,185</b>	<b>1,128</b>	<b>1,959</b>	<b>1,785</b>
Mission to Moldova	1	1	12	12	6	6	19	19	31	31	50	50
Project Co-ordinator in the Ukraine	1	1	2	2	21	21	24	24	20	17	44	41
Office in Minsk	1	1	4	3	0	0	5	4	8	7	13	11
Representative to the Latvian - Russian JC on Military Pensioners	0	0	0	0	0	0	0	0	0	0	0	0
<b>Eastern Europe</b>	<b>3</b>	<b>3</b>	<b>18</b>	<b>17</b>	<b>27</b>	<b>27</b>	<b>48</b>	<b>47</b>	<b>59</b>	<b>55</b>	<b>107</b>	<b>102</b>
Office in Yerevan	1	1	6	6	12	12	19	19	28	28	47	47
Office in Baku	1	1	11	9	4	4	16	14	21	21	37	35
High Level Planning Group	0	0	8	6	0	0	8	6	1	1	9	7
The Minsk Process	0	0	0	0	0	0	0	0	0	0	0	0
Personal Representative of the CIO on Conflict dealt with by the Minsk Conference	1	1	5	5	0	0	6	6	11	11	17	17
<b>Caucasus</b>	<b>3</b>	<b>3</b>	<b>30</b>	<b>26</b>	<b>16</b>	<b>16</b>	<b>49</b>	<b>45</b>	<b>61</b>	<b>61</b>	<b>110</b>	<b>106</b>
Centre in Astana	1	1	5	4	4	4	10	9	17	15	27	24
Centre in Ashgabad	1	1	5	5	1	1	7	7	17	17	24	24
Centre in Bishkek	1	1	15	15	5	5	21	21	69	66	90	87
Project Co-ordinator in Uzbekistan	0	0	3	3	3	3	6	6	13	13	19	19
Office in Tajikistan	3	2	23	20	7	6	33	28	111	104	144	132
<b>Central Asia</b>	<b>6</b>	<b>5</b>	<b>51</b>	<b>47</b>	<b>20</b>	<b>19</b>	<b>77</b>	<b>71</b>	<b>227</b>	<b>215</b>	<b>304</b>	<b>286</b>
<b>TOTAL FOR FUNDS RELATED TO OSCE FIELD OPERATIONS</b>	<b>60</b>	<b>48</b>	<b>522</b>	<b>423</b>	<b>366</b>	<b>349</b>	<b>948</b>	<b>820</b>	<b>1,532</b>	<b>1,459</b>	<b>2,480</b>	<b>2,279</b>
<b>TOTAL OSCE 2009 UNIFIED BUDGET</b>	<b>281</b>	<b>253</b>	<b>590</b>	<b>473</b>	<b>366</b>	<b>349</b>	<b>1,237</b>	<b>1,075</b>	<b>1,783</b>	<b>1,696</b>	<b>3,020</b>	<b>2,771</b>

## Chapter II – Budget and Expenditure Report



<b>Fund</b>										
<b>Main Programme</b>	<b>Approved</b>	<b>PC</b>	<b>Budget</b>	<b>Transfers</b>	<b>Revised</b>	<b>Disbursement</b>	<b>ULO</b>	<b>Expenditure</b>	<b>Utiliz.</b>	
Programme	<b>Budget</b>	<b>Authorized</b>	<b>Revision</b>	<b>Fin. Reg.</b>	<b>Budget after</b>				<b>Rate %</b>	
EUR '000	<b>(PC.DEC/888)</b>	<b>Transfers</b>	<b>(PC.DEC/929)</b>	<b>3.02(b)</b>	<b>Transfers</b>					
<b>I. FUNDS RELATED TO SECRETARIAT AND INSTITUTIONS</b>										
<b>The Secretariat</b>										
<b>Secretary General and Central Services</b>										
Executive Management	1,106	45	1,151	0	1,151	1,147	4	1,151	100	
Security Management	411	51	463	0	463	452	10	462	100	
External Co-operation	663	33	696	0	696	694	1	695	100	
Legal Services	496	(9)	487	0	487	486	1	487	100	
Press and Public Information	1,189	48	1,237	0	1,237	1,205	31	1,236	100	
Gender Issues	312	(2)	310	0	310	306	4	310	100	
<b>TOTAL</b>	<b>4,177</b>	<b>166</b>	<b>4,343</b>	<b>0</b>	<b>4,343</b>	<b>4,290</b>	<b>50</b>	<b>4,340</b>	<b>100</b>	
<b>Chairman-in-Office</b>										
Short-Term Mission/Visits of CiO and PR of the CiO	300	0	300	0	300	146	154	300	100	
Advisory Committee on Management and Finance (ACMF)	15	0	15	0	15	7	0	7	44	
Panel of Adjudicators	40	0	40	0	40	4	0	4	10	
Audit Committee	50	0	50	0	50	19	0	19	38	
External Auditors	100	0	100	0	100	76	3	79	79	
<b>TOTAL</b>	<b>505</b>	<b>0</b>	<b>505</b>	<b>0</b>	<b>505</b>	<b>251</b>	<b>157</b>	<b>408</b>	<b>81</b>	
<b>Internal Oversight</b>										
Internal Oversight	1,286	(40)	1,246	0	1,246	1,163	81	1,244	100	
<b>TOTAL</b>	<b>1,286</b>	<b>(40)</b>	<b>1,246</b>	<b>0</b>	<b>1,246</b>	<b>1,163</b>	<b>81</b>	<b>1,244</b>	<b>100</b>	
<b>Strategic Police Matters</b>										
Strategic Police Matters Unit	848	(47)	801	0	801	768	28	796	99	
<b>TOTAL</b>	<b>848</b>	<b>(47)</b>	<b>801</b>	<b>0</b>	<b>801</b>	<b>768</b>	<b>28</b>	<b>796</b>	<b>99</b>	
<b>Office of the Special Representative/Co-ordinator for Combating Trafficking</b>										
Office of the Special Representative/Co-ordinator for Combating Trafficking in Human Beings	914	33	946	0	946	895	47	942	100	
<b>TOTAL</b>	<b>914</b>	<b>33</b>	<b>946</b>	<b>0</b>	<b>946</b>	<b>895</b>	<b>47</b>	<b>942</b>	<b>100</b>	
<b>Action Against Terrorism Unit</b>										
Action Against Terrorism	860	(52)	808	0	808	796	5	800	99	
<b>TOTAL</b>	<b>860</b>	<b>(52)</b>	<b>808</b>	<b>0</b>	<b>808</b>	<b>796</b>	<b>5</b>	<b>800</b>	<b>99</b>	
<b>Activities Related to the Economic and Environmental Aspects of Security</b>										
Co-ordinator of OSCE Economic and Environmental Activities	1,413	39	1,452	0	1,452	1,398	50	1,448	100	
Economic and Environmental Forum	473	(17)	457	0	457	453	2	455	100	
<b>TOTAL</b>	<b>1,886</b>	<b>23</b>	<b>1,909</b>	<b>0</b>	<b>1,909</b>	<b>1,851</b>	<b>52</b>	<b>1,903</b>	<b>100</b>	
<b>Conflict Prevention</b>										
CPC Direction and Management	382	17	399	0	399	397	1	398	100	
Policy Support Service	850	23	873	0	873	858	13	871	100	

<b>Fund</b>										
<b>Main Programme</b>	<b>Approved</b>	<b>PC</b>	<b>Budget</b>	<b>Transfers</b>	<b>Revised</b>	<b>Disbursement</b>	<b>ULO</b>	<b>Expenditure</b>	<b>Utiliz.</b>	
Programme	<b>Budget</b>	<b>Authorized</b>	<b>Revision</b>	<b>Fin. Reg.</b>	<b>Budget after</b>				<b>Rate %</b>	
EUR '000	<b>(PC.DEC/888)</b>	<b>Transfers</b>	<b>(PC.DEC/929)</b>	<b>3.02(b)</b>	<b>Transfers</b>					
Operations Service	644	84	728	0	728	692	34	726	100	
Operations Service / Borders Team	368	(3)	365	0	365	345	19	364	100	
Programming and Evaluation Support Unit	321	(58)	263	0	263	262	0	262	100	
FSC Chairmanship	32	(0)	32	0	32	31	0	31	97	
FSC Support	479	4	483	0	483	473	9	482	100	
Communications Network	525	(20)	506	0	506	458	46	504	100	
<b>TOTAL</b>	<b>3,601</b>	<b>47</b>	<b>3,648</b>	<b>0</b>	<b>3,648</b>	<b>3,516</b>	<b>122</b>	<b>3,638</b>	<b>100</b>	
<b>Human Resources Management</b>										
HR Direction and Management	458	(6)	452	0	452	452	(1)	451	100	
Personnel Management and Payroll Administration	969	79	1,048	0	1,048	1,005	41	1,046	100	
Recruitment	617	(104)	514	0	514	509	2	511	100	
Training Section	1,091	(30)	1,061	0	1,061	945	116	1,061	100	
<b>TOTAL</b>	<b>3,136</b>	<b>(61)</b>	<b>3,075</b>	<b>0</b>	<b>3,075</b>	<b>2,910</b>	<b>159</b>	<b>3,069</b>	<b>100</b>	
<b>Department of Management and Finance</b>										
DMF Direction and Management	391	(71)	320	0	320	319	0	319	100	
Conference and Language Services	4,891	(31)	4,860	0	4,860	4,710	148	4,859	100	
Budget and Internal Control Services	658	(117)	540	0	540	531	8	540	100	
Financial Accounting and Treasury Services	925	(105)	820	0	820	801	4	805	98	
Information and Communication Technology Services	2,677	(25)	2,652	0	2,652	2,462	187	2,649	100	
Mission Support Services	1,475	59	1,534	0	1,534	1,527	6	1,533	100	
Secretariat Common Operational Costs	2,899	60	2,959	0	2,959	1,837	1,112	2,949	100	
Prague Office	389	(29)	360	0	360	321	36	357	99	
<b>TOTAL</b>	<b>14,303</b>	<b>(258)</b>	<b>14,045</b>	<b>0</b>	<b>14,045</b>	<b>12,509</b>	<b>1,503</b>	<b>14,012</b>	<b>100</b>	
<b>TOTAL FOR THE SECRETARIAT</b>	<b>31,515</b>	<b>(190)</b>	<b>31,325</b>	<b>0</b>	<b>31,325</b>	<b>28,948</b>	<b>2,204</b>	<b>31,152</b>	<b>99</b>	
<b>Office for Democratic Institutions and Human Rights</b>										
Direction and Policy	1,296	(138)	1,158	0	1,158	1,129	29	1,158	100	
Fund Administration Unit	1,618	(139)	1,478	0	1,478	1,454	24	1,478	100	
Common Operational Costs	911	327	1,237	0	1,237	624	609	1,233	100	
Human Dimension Meetings	769	(196)	573	0	573	572	1	573	100	
Democratization	1,320	(214)	1,107	0	1,107	1,057	46	1,103	100	
Human Rights	1,157	(57)	1,100	0	1,100	1,006	94	1,100	100	
Elections	6,555	(129)	6,426	0	6,426	5,957	419	6,377	99	
Tolerance and Non-Discrimination	1,237	(63)	1,174	0	1,174	1,116	50	1,166	99	
Roma and Sinti Issues	537	(129)	408	0	408	368	32	400	98	
<b>TOTAL</b>	<b>15,399</b>	<b>(738)</b>	<b>14,661</b>	<b>0</b>	<b>14,661</b>	<b>13,282</b>	<b>1,305</b>	<b>14,587</b>	<b>99</b>	
<b>High Commissioner on National Minorities</b>										
Office of High Commissioner	1,551	31	1,582	0	1,582	1,582	0	1,582	100	
Fund Administration Unit	364	(28)	337	0	337	336	0	337	100	
Common Operational Costs	170	(11)	159	0	159	156	3	159	100	
Conflict Prevention Activities	1,033	(88)	945	0	945	898	46	944	100	
<b>TOTAL</b>	<b>3,119</b>	<b>(95)</b>	<b>3,024</b>	<b>0</b>	<b>3,024</b>	<b>2,973</b>	<b>49</b>	<b>3,022</b>	<b>100</b>	

<b>Fund</b>	<b>Approved</b>	<b>PC</b>	<b>Budget</b>	<b>Transfers</b>	<b>Revised</b>	<b>Disbursement</b>	<b>ULO</b>	<b>Expenditure</b>	<b>Utiliz.</b>
<b>Main Programme</b>	<b>Budget</b>	<b>Authorized</b>	<b>Revision</b>	<b>Fin. Reg.</b>	<b>Budget after</b>				<b>Rate %</b>
Programme	(PC.DEC/888)	Transfers	(PC.DEC/929)	3.02(b)	Transfers				
EUR '000									
<b>Representative on Freedom of the Media</b>									
Office of Representative	594	(41)	554	0	554	547	1	548	99
Freedom of the Media	718	(10)	708	0	708	628	80	708	100
<b>TOTAL</b>	<b>1,312</b>	<b>(51)</b>	<b>1,262</b>	<b>0</b>	<b>1,262</b>	<b>1,175</b>	<b>81</b>	<b>1,256</b>	<b>100</b>
<b>TOTAL FOR FUNDS RELATED TO THE SECRETARIAT AND INSTITUTIONS</b>	<b>51,345</b>	<b>(1,073)</b>	<b>50,271</b>	<b>0</b>	<b>50,271</b>	<b>46,378</b>	<b>3,639</b>	<b>50,017</b>	<b>99</b>
<b>II. FUNDS RELATED TO OSCE FIELD OPERATIONS</b>									
<b>AUGMENTATIONS</b>									
<b>Secretariat Augmentations</b>									
Press and Public Information	270	(7)	264	0	264	264	0	264	100
Internal Oversight	276	(20)	256	0	256	255	1	256	100
Policy Support Service	391	17	407	0	407	407	0	407	100
Operations Service	160	(1)	158	0	158	158	0	158	100
Personnel Management and Payroll Administration	292	4	297	0	297	296	0	296	100
Recruitment	482	(72)	410	0	410	409	1	410	100
Budget and Internal Control Services	373	1	373	0	373	373	0	373	100
Financial Accounting and Treasury Services	492	9	500	0	500	499	1	500	100
Information and Communication Technology Services	1,308	(138)	1,171	0	1,171	1,109	62	1,170	100
Mission Support Service	1,016	53	1,069	0	1,069	1,065	3	1,069	100
<b>TOTAL</b>	<b>5,059</b>	<b>(155)</b>	<b>4,904</b>	<b>0</b>	<b>4,904</b>	<b>4,834</b>	<b>69</b>	<b>4,903</b>	<b>100</b>
<b>ODIHR Augmentations</b>									
ODIHR Democratization	250	(14)	236	0	236	230	6	236	100
<b>TOTAL</b>	<b>250</b>	<b>(14)</b>	<b>236</b>	<b>0</b>	<b>236</b>	<b>230</b>	<b>6</b>	<b>236</b>	<b>100</b>
<b>TOTAL FOR AUGMENTATIONS</b>	<b>5,308</b>	<b>(169)</b>	<b>5,140</b>	<b>0</b>	<b>5,140</b>	<b>5,064</b>	<b>75</b>	<b>5,139</b>	<b>100</b>
<b>SOUTH-EASTERN EUROPE</b>									
<b>Mission in Kosovo</b>									
Office of Head of Mission	4,475	107	4,582	0	4,582	4,435	139	4,573	100
Fund Administration Unit	3,758	134	3,892	0	3,892	3,771	120	3,891	100
Common Operational Costs	5,211	(150)	5,061	0	5,061	3,940	1,120	5,061	100
Security and Public Safety	2,010	(286)	1,724	0	1,724	1,615	109	1,724	100
Democratization	3,831	(459)	3,372	0	3,372	3,091	280	3,370	100
Human Rights and Communities	7,625	654	8,278	0	8,278	7,400	876	8,276	100
<b>TOTAL</b>	<b>26,910</b>	<b>0</b>	<b>26,910</b>	<b>0</b>	<b>26,910</b>	<b>24,251</b>	<b>2,644</b>	<b>26,896</b>	<b>100</b>
<b>Tasks in Bosnia and Herzegovina</b>									
Office of Head of Mission	1,689	6	1,695	0	1,695	1,689	5	1,694	100



<b>Fund</b>										
<b>Main Programme</b>	<b>Approved</b>	<b>PC</b>	<b>Budget</b>	<b>Transfers</b>	<b>Revised</b>	<b>Disbursement</b>	<b>ULO</b>	<b>Expenditure</b>	<b>Utiliz.</b>	
Programme	<b>Budget</b>	<b>Authorized</b>	<b>Revision</b>	<b>Fin. Reg.</b>	<b>Budget after</b>				<b>Rate %</b>	
EUR '000	<b>(PC.DEC/888)</b>	<b>Transfers</b>	<b>(PC.DEC/929)</b>	<b>3.02(b)</b>	<b>Transfers</b>					
Fund Administration Unit	1,953	(5)	1,948	0	1,948	1,881	67	1,948	100	
Common Operational Costs	3,305	(222)	3,082	0	3,082	2,911	171	3,082	100	
Security Co-operation	733	(5)	728	0	728	727	0	728	100	
Human Rights and Rule of Law	2,641	(70)	2,571	0	2,571	2,555	16	2,571	100	
Education	1,585	(12)	1,573	0	1,573	1,532	40	1,572	100	
Democratization	3,031	(125)	2,906	0	2,906	2,899	7	2,906	100	
<b>TOTAL FOR THE MISSION</b>	<b>14,936</b>	<b>(433)</b>	<b>14,503</b>	<b>0</b>	<b>14,503</b>	<b>14,195</b>	<b>306</b>	<b>14,501</b>	<b>100</b>	
<b>Regional Stabilization/Arms Control</b>										
Implementation of Article IV	225	(47)	178	0	178	175	2	178	100	
<b>TOTAL REGIONAL STABILIZATION / ARMS CONTROL</b>	<b>225</b>	<b>(47)</b>	<b>178</b>	<b>0</b>	<b>178</b>	<b>175</b>	<b>2</b>	<b>178</b>	<b>100</b>	
<b>GRAND TOTAL</b>	<b>15,161</b>	<b>(480)</b>	<b>14,681</b>	<b>0</b>	<b>14,681</b>	<b>14,370</b>	<b>309</b>	<b>14,679</b>	<b>100</b>	
<b>Office in Zagreb</b>										
Office of Head of Mission	379	(61)	318	0	318	318	0	318	100	
Fund Administration Unit	328	28	356	0	356	355	1	356	100	
Common Operational Costs	643	(62)	582	0	582	566	10	577	99	
War Crimes Monitoring	709	(61)	648	0	648	648	0	648	100	
Housing Care Implementation	255	10	264	0	264	264	0	264	100	
<b>TOTAL</b>	<b>2,313</b>	<b>(145)</b>	<b>2,168</b>	<b>0</b>	<b>2,168</b>	<b>2,151</b>	<b>12</b>	<b>2,162</b>	<b>100</b>	
<b>Mission to Serbia</b>										
Office of Head of Mission	966	(0)	966	0	966	925	40	964	100	
Fund Administration Unit	764	27	790	0	790	741	49	790	100	
Common Operational Costs	1,536	(38)	1,499	0	1,499	1,291	182	1,472	98	
Police Affairs	1,819	(16)	1,803	0	1,803	1,726	74	1,800	100	
Democratization	1,211	(1)	1,210	0	1,210	1,144	62	1,206	100	
Media	400	20	420	0	420	414	4	418	100	
Rule of Law and Human Rights	1,159	0	1,160	0	1,160	1,154	5	1,159	100	
<b>TOTAL</b>	<b>7,855</b>	<b>(8)</b>	<b>7,848</b>	<b>0</b>	<b>7,848</b>	<b>7,395</b>	<b>415</b>	<b>7,810</b>	<b>100</b>	
<b>Presence in Albania</b>										
Office of Head of Mission	804	(36)	768	0	768	745	24	768	100	
Fund Administration Unit	429	19	448	0	448	398	50	448	100	
Common Operational Costs	937	(78)	859	0	859	703	150	854	99	
Security Co-operation	249	2	251	0	251	223	27	250	100	
Governance in Economic and Environmental Issues	268	(16)	252	0	252	228	25	252	100	
Democratization	379	(1)	378	0	378	358	20	378	100	
Rule of Law and Human Rights	335	(14)	321	0	321	303	17	320	100	
<b>TOTAL</b>	<b>3,402</b>	<b>(125)</b>	<b>3,277</b>	<b>0</b>	<b>3,277</b>	<b>2,957</b>	<b>313</b>	<b>3,270</b>	<b>100</b>	
<b>Spillover Monitor Mission to Skopje</b>										
Office of Head of Mission	1,340	(46)	1,294	0	1,294	1,263	30	1,293	100	
Fund Administration Unit	1,116	(58)	1,058	0	1,058	1,053	5	1,057	100	
Common Operational Costs	1,441	(17)	1,424	0	1,424	1,293	124	1,418	100	
Police Development	1,878	(66)	1,812	0	1,812	1,689	120	1,809	100	
Rule of Law	1,478	(139)	1,339	0	1,339	1,156	177	1,333	100	

<b>Fund</b>										
<b>Main Programme</b>	<b>Approved</b>	<b>PC</b>	<b>Budget</b>	<b>Transfers</b>	<b>Revised</b>	<b>Disbursement</b>	<b>ULO</b>	<b>Expenditure</b>	<b>Utiliz.</b>	
Programme	<b>Budget</b>	<b>Authorized</b>	<b>Revision</b>	<b>Fin. Reg.</b>	<b>Budget after</b>				<b>Rate %</b>	
EUR '000	<b>(PC.DEC/888)</b>	<b>Transfers</b>	<b>(PC.DEC/929)</b>	<b>3.02(b)</b>	<b>Transfers</b>					
Monitoring and Good Governance	1,286	(68)	1,218	0	1,218	1,044	169	1,212	100	
<b>TOTAL FOR THE MISSION</b>	<b>8,540</b>	<b>(395)</b>	<b>8,145</b>	<b>0</b>	<b>8,145</b>	<b>7,498</b>	<b>625</b>	<b>8,123</b>	<b>100</b>	
<b>Mission to Montenegro</b>										
Office of Head of Mission	338	(5)	333	0	333	324	5	329	99	
Fund Administration Unit	230	3	234	0	234	233	0	233	100	
Common Operational Costs	445	(6)	440	0	440	418	21	440	100	
Police Affairs	435	8	443	0	443	443	0	443	100	
Politico-Military Activities	41	(5)	36	0	36	35	1	36	100	
Economic and Environmental	98	(12)	86	0	86	79	4	83	97	
Democratization	351	(9)	342	0	342	333	1	333	97	
Media	119	(1)	118	0	118	115	1	115	98	
Rule of Law and Human Rights	261	(1)	260	0	260	260	0	260	100	
<b>TOTAL</b>	<b>2,318</b>	<b>(28)</b>	<b>2,291</b>	<b>0</b>	<b>2,291</b>	<b>2,240</b>	<b>33</b>	<b>2,273</b>	<b>99</b>	
<b>TOTAL FOR SOUTH-EASTERN EUROPE</b>	<b>66,499</b>	<b>(1,179)</b>	<b>65,320</b>	<b>0</b>	<b>65,320</b>	<b>60,863</b>	<b>4,351</b>	<b>65,214</b>	<b>100</b>	
<b>EASTERN EUROPE</b>										
<b>Mission to Moldova</b>										
Office of Head of Mission	346	(20)	326	0	326	322	2	325	100	
Fund Administration Unit	184	16	200	0	200	199	0	199	100	
Common Operational Costs	447	(3)	443	0	443	405	32	437	99	
Conflict Prevention/Resolution	434	11	445	0	445	441	3	445	100	
Human Rights Monitoring/Democratization	291	(5)	286	0	286	280	5	285	100	
Anti-Trafficking/Gender	260	(9)	251	0	251	243	3	246	98	
<b>TOTAL</b>	<b>1,960</b>	<b>(10)</b>	<b>1,950</b>	<b>0</b>	<b>1,950</b>	<b>1,891</b>	<b>45</b>	<b>1,936</b>	<b>99</b>	
<b>Project Co-ordinator in Ukraine</b>										
Office of Head of Mission	216	(41)	175	0	175	175	0	175	100	
Fund Administration Unit	261	(1)	261	0	261	260	1	261	100	
Common Operational Costs	448	(66)	383	0	383	369	14	382	100	
Democratization and Good Governance	206	(148)	57	0	57	57	0	57	100	
Rule of Law and Human Rights	772	(53)	719	0	719	717	2	719	100	
Economic, Environmental and Politico-Military Projects	855	(184)	671	0	671	597	74	671	100	
<b>TOTAL</b>	<b>2,759</b>	<b>(493)</b>	<b>2,266</b>	<b>0</b>	<b>2,266</b>	<b>2,175</b>	<b>91</b>	<b>2,265</b>	<b>100</b>	
<b>Office in Minsk</b>										
Office of Head of Mission	200	(47)	154	0	154	148	4	152	99	
Fund Administration Unit	131	6	137	0	137	135	0	136	99	
Common Operational Costs	204	(31)	173	0	173	159	9	168	97	
Economic and Environmental Activities	210	(25)	185	0	185	178	0	178	96	
Institution-Building, Rule of Law and Civil Society	288	(3)	285	0	285	281	2	283	99	
<b>TOTAL</b>	<b>1,033</b>	<b>(100)</b>	<b>933</b>	<b>0</b>	<b>933</b>	<b>902</b>	<b>16</b>	<b>918</b>	<b>98</b>	
<b>Representative on the Latvian-Russian Joint Commission on Military Pensioner</b>										

<b>Fund</b>										
<b>Main Programme</b>	<b>Approved</b>	<b>PC</b>	<b>Budget</b>	<b>Transfers</b>	<b>Revised</b>	<b>Disbursement</b>	<b>ULO</b>	<b>Expenditure</b>	<b>Utiliz.</b>	
Programme	<b>Budget</b>	<b>Authorized</b>	<b>Revision</b>	<b>Fin. Reg.</b>	<b>Budget after</b>				<b>Rate %</b>	
EUR '000	<b>(PC.DEC/888)</b>	<b>Transfers</b>	<b>(PC.DEC/929)</b>	<b>3.02(b)</b>	<b>Transfers</b>					
Office of Head of Mission	9	(2)	8	0	8	7	0	7	91	
<b>TOTAL</b>	<b>9</b>	<b>(2)</b>	<b>8</b>	<b>0</b>	<b>8</b>	<b>7</b>	<b>0</b>	<b>7</b>	<b>91</b>	
<b>TOTAL FOR EASTERN EUROPE</b>	<b>5,761</b>	<b>(604)</b>	<b>5,157</b>	<b>0</b>	<b>5,157</b>	<b>4,975</b>	<b>151</b>	<b>5,126</b>	<b>99</b>	
<b>CAUCASUS</b>										
<b>End of Mandate Procedure (Mission to Georgia)</b>										
End of Mandate Procedure (Mission to Georgia)	5,774	(1,552)	4,221	0	4,221	4,114	107	4,221	100	
<b>TOTAL</b>	<b>5,774</b>	<b>(1,552)</b>	<b>4,221</b>	<b>0</b>	<b>4,221</b>	<b>4,114</b>	<b>107</b>	<b>4,221</b>	<b>100</b>	
<b>Office in Yerevan</b>										
Office of Head of Mission	306	(12)	293	0	293	289	4	293	100	
Fund Administration Unit	196	1	197	0	197	195	2	197	100	
Common Operational Costs	395	(50)	345	0	345	332	13	345	100	
Politico-Military Activities	479	(18)	461	0	461	461	0	461	100	
Economic and Environmental Activities	492	3	495	0	495	483	12	495	100	
Democratization	267	2	269	0	269	268	1	269	100	
Human Rights	234	(1)	233	0	233	222	10	232	100	
Good Governance	327	(4)	323	0	323	317	5	322	100	
<b>TOTAL</b>	<b>2,695</b>	<b>(79)</b>	<b>2,616</b>	<b>0</b>	<b>2,616</b>	<b>2,568</b>	<b>46</b>	<b>2,615</b>	<b>100</b>	
<b>Office in Baku</b>										
Office of Head of Mission	228	0	228	0	228	203	17	220	96	
Fund Administration Unit	185	18	203	0	203	200	1	201	99	
Common Operational Costs	465	29	493	0	493	475	16	492	100	
Politico-Military Activities	628	(26)	602	0	602	566	29	595	99	
Economic and Environmental Activities	368	(28)	340	0	340	282	50	332	97	
Democratization	391	(50)	341	0	341	313	13	326	96	
Rule of Law and Human Rights	409	2	411	0	411	331	73	404	98	
<b>TOTAL</b>	<b>2,674</b>	<b>(55)</b>	<b>2,619</b>	<b>0</b>	<b>2,619</b>	<b>2,371</b>	<b>198</b>	<b>2,569</b>	<b>98</b>	
<b>High-Level Planning Group</b>										
Office of Head of Mission	192	(68)	125	0	125	123	1	124	99	
<b>TOTAL</b>	<b>192</b>	<b>(68)</b>	<b>125</b>	<b>0</b>	<b>125</b>	<b>123</b>	<b>1</b>	<b>124</b>	<b>99</b>	
<b>The Minsk Process</b>										
Office of Head of Mission	953	(348)	605	0	605	602	2	604	100	
<b>TOTAL</b>	<b>953</b>	<b>(348)</b>	<b>605</b>	<b>0</b>	<b>605</b>	<b>602</b>	<b>2</b>	<b>604</b>	<b>100</b>	
<b>Personal Representative of the CIO on the Conflict Dealt with by the Minsk Conference</b>										
Office of Head of Mission	515	19	533	0	533	497	36	533	100	
Fund Administration Unit	182	15	197	0	197	197	0	197	100	
Common Operational Costs	358	15	373	0	373	353	20	373	100	
<b>TOTAL</b>	<b>1,055</b>	<b>49</b>	<b>1,104</b>	<b>0</b>	<b>1,104</b>	<b>1,047</b>	<b>56</b>	<b>1,103</b>	<b>100</b>	

<b>Fund</b>										
<b>Main Programme</b>	<b>Approved</b>	<b>PC</b>	<b>Budget</b>	<b>Transfers</b>	<b>Revised</b>	<b>Disbursement</b>	<b>ULO</b>	<b>Expenditure</b>	<b>Utiliz.</b>	
Programme	<b>Budget</b>	<b>Authorized</b>	<b>Revision</b>	<b>Fin. Reg.</b>	<b>Budget after</b>				<b>Rate %</b>	
EUR '000	<b>(PC.DEC/888)</b>	<b>Transfers</b>	<b>(PC.DEC/929)</b>	<b>3.02(b)</b>	<b>Transfers</b>					
<b>TOTAL FOR CAUCASUS</b>	<b>13,343</b>	<b>(2,054)</b>	<b>11,289</b>	<b>0</b>	<b>11,289</b>	<b>10,824</b>	<b>411</b>	<b>11,235</b>	<b>100</b>	
<b>CENTRAL ASIA</b>										
<b>Centre in Astana</b>										
Office of Head of Mission	236	(16)	220	0	220	199	18	217	99	
Fund Administration Unit	228	(1)	227	0	227	213	3	217	96	
Common Operational Costs	359	(23)	336	0	336	303	23	326	97	
Politico-Military Activities	403	(16)	388	0	388	365	20	385	99	
Economic and Environmental Activities	431	8	438	0	438	393	27	420	96	
Human Dimension Activities	414	(16)	398	0	398	364	33	397	100	
<b>TOTAL</b>	<b>2,070</b>	<b>(63)</b>	<b>2,007</b>	<b>0</b>	<b>2,007</b>	<b>1,838</b>	<b>123</b>	<b>1,961</b>	<b>98</b>	
<b>Centre in Ashgabat</b>										
Office of Head of Mission	253	(12)	242	0	242	236	6	242	100	
Fund Administration Unit	161	(10)	151	0	151	147	4	151	100	
Common Operational Costs	229	22	251	0	251	223	27	250	100	
Conflict Prevention and Confidence and Security Building	269	(17)	252	0	252	250	2	252	100	
Economic and Environmental Activities	220	(36)	185	0	185	180	4	184	100	
Human Dimension Activities	270	(2)	268	0	268	261	6	267	100	
<b>TOTAL</b>	<b>1,402</b>	<b>(55)</b>	<b>1,347</b>	<b>0</b>	<b>1,347</b>	<b>1,297</b>	<b>50</b>	<b>1,346</b>	<b>100</b>	
<b>Centre in Bishkek</b>										
Office of Head of Mission	657	14	671	0	671	625	45	671	100	
Fund Administration Unit	287	(20)	267	0	267	265	0	266	100	
Common Operational Costs	573	(0)	572	0	572	556	12	568	99	
Politico-Military Activities	1,080	6	1,086	0	1,086	960	125	1,085	100	
Economic and Environmental Activities	881	(19)	863	0	863	848	14	862	100	
Human Dimension Activities	830	(4)	826	0	826	825	1	826	100	
Police Reform Programme	1,102	21	1,122	0	1,122	1,003	118	1,121	100	
<b>TOTAL</b>	<b>5,409</b>	<b>(3)</b>	<b>5,406</b>	<b>0</b>	<b>5,406</b>	<b>5,084</b>	<b>315</b>	<b>5,399</b>	<b>100</b>	
<b>Project Co-ordinator in Uzbekistan</b>										
Office of Head of Mission	196	(22)	174	0	174	169	4	173	99	
Fund Administration Unit	91	(20)	71	0	71	71	0	71	100	
Common Operational Costs	250	(18)	232	0	232	216	15	231	99	
Politico-Military Activities	382	13	395	0	395	391	3	394	100	
Economic and Environmental Activities	504	(18)	487	0	487	408	78	486	100	
Human Dimension Activities	486	24	510	0	510	454	55	510	100	
<b>TOTAL</b>	<b>1,910</b>	<b>(41)</b>	<b>1,870</b>	<b>0</b>	<b>1,870</b>	<b>1,709</b>	<b>156</b>	<b>1,865</b>	<b>100</b>	
<b>Office in Tajikistan</b>										
Office of Head of Mission	989	23	1,011	0	1,011	963	43	1,007	100	
Fund Administration Unit	352	7	359	0	359	354	5	359	100	

**Fund**

<b>Main Programme</b>	<b>Approved</b>	<b>PC</b>	<b>Budget</b>	<b>Transfers</b>	<b>Revised</b>	<b>Disbursement</b>	<b>ULO</b>	<b>Expenditure</b>	<b>Utiliz.</b>
<b>Programme</b>	<b>Budget</b>	<b>Authorized</b>	<b>Revision</b>	<b>Fin. Reg.</b>	<b>Budget after</b>				<b>Rate %</b>
<b>EUR '000</b>	<b>(PC.DEC/888)</b>	<b>Transfers</b>	<b>(PC.DEC/929)</b>	<b>3.02(b)</b>	<b>Transfers</b>				
Common Operational Costs	1,112	145	1,257	0	1,257	1,007	174	1,180	94
Political and Military Aspects of Security	1,177	(111)	1,066	0	1,066	943	120	1,063	100
Economic and Environmental Activities	986	(137)	849	0	849	814	22	835	98
Human Dimension Activities	1,015	(70)	944	0	944	833	89	922	98
<b>TOTAL</b>	<b>5,630</b>	<b>(143)</b>	<b>5,487</b>	<b>0</b>	<b>5,487</b>	<b>4,913</b>	<b>453</b>	<b>5,366</b>	<b>98</b>
<b>TOTAL FOR CENTRAL ASIA</b>	<b>16,422</b>	<b>(305)</b>	<b>16,117</b>	<b>0</b>	<b>16,117</b>	<b>14,841</b>	<b>1,097</b>	<b>15,938</b>	<b>99</b>
<b>TOTAL FOR FUNDS RELATED TO THE OSCE FIELD OPERATIONS</b>	<b>107,332</b>	<b>(4,311)</b>	<b>103,021</b>	<b>0</b>	<b>103,021</b>	<b>96,567</b>	<b>6,085</b>	<b>102,652</b>	<b>100</b>
<b>TOTAL OSCE UNIFIED BUDGET</b>	<b>158,677</b>	<b>(5,385)</b>	<b>153,292</b>	<b>0</b>	<b>153,292</b>	<b>142,945</b>	<b>9,724</b>	<b>152,669</b>	<b>100</b>

# Chapter I - Financial Report

## for the year ended 31 December 2009

### 1. Introduction

The Secretary General of the Organization for Security and Co-operation in Europe (OSCE) submits herewith the Financial Report and the Financial Statements of the Organization for the year ended 31 December 2009. The Financial Report provides the financial results for the OSCE's activities during the financial year 2009.

The OSCE operates a system of fund accounting and the resulting financial statements present the financial results of the Secretariat, Institutions and Field Operations and Extra-budgetary Funds and the Financial Report provides an overview and analysis of the financial aspects of each of these.

Total income for the OSCE's Consolidated Statement of Income, Expenditure and Changes in Fund Balance includes assessed contributions, extra-budgetary contributions, miscellaneous income, currency exchange adjustments, savings on prior year Unliquidated Obligations (ULO's) and other adjustments. Total income for 2009 amounted to EUR 181.0 million (2008: EUR 193.7 million).

Total expenditure for 2009 including Unified Budget and Extra-budgetary Funds amounted to EUR 175.7 million (2008: EUR 175.9 million).

The Action Plan for the Implementation of the Recommendations of the Report of the External Auditors on the Financial Statements for the year ended 31 December 2008 was circulated (PC.ACMF/48/09) to all Delegations of participating States on 30 October 2009 and a follow-up was circulated as Revision 1 on 11 February 2010.

### Summary of the OSCE's Results for the Financial Year 2009

EUR million	UNIFIED BUDGET	EXTRA- BUDGETARY	TOTAL
<b>INCOME</b>			
Assessed Contributions	153.3	-	153.3
Extra-budgetary Contributions	-	24.6	24.6
Other income and adjustments	4.0	(0.9)	3.1
<b>TOTAL INCOME</b>	<b>157.3</b>	<b>23.7</b>	<b>181.0</b>
<b>EXPENDITURE</b>			
	152.7	23.0	175.7
<b>BUDGET</b>			
2009 Year-end UB Revision	153.3		
Budget utilisation rate	99.6%		
<b>CASH SURPLUS 2009</b>	<b>4.9</b>		
<b>STAFFING</b>			
		<i>Number of positions</i>	
<b>Positions Approved</b>			
Professional staff positions	1,237		
General service staff positions	1,783		
Total staff positions	3,020		

### 2. Unified Budget

#### 2.1 Income - Assessed Contributions

The OSCE's source of income for the Unified Budget is assessed contributions from participating States. The level of assessed contributions received is a direct function of the billing schedule defined for the OSCE in its Financial Regulations.

OSCE income from assessed contributions for 2009 totalled EUR 153.3 million, of which EUR 50.3 million is based on the Standard Scale of Contributions and EUR 103.0 million is based on the Field Operations Scale of Contributions (PC.DEC/850/08).

Other income for the Unified Budget, which includes miscellaneous income, currency exchange adjustments and savings on prior year unliquidated obligations amounted to EUR 4.0 million.

The OSCE has an excellent payment record of assessed contributions by participating States when compared to other International Organizations. The OSCE received 99.2% of assessed contributions for 2009 by 31 December 2009 (2008: 99.4%).

## Chapter III – Financial Statements





**STATEMENT 1: OSCE Consolidated Statement of Income, Expenditure  
and Changes in Fund Balance**  
for the Year Ending 31 December 2009

EUR '000		TOTAL OSCE*	
	Note	2009	2008
Assessed Contributions	2/5	153,292	156,375
Extra-budgetary Contributions	3	24,646	28,543
Miscellaneous Income	2/5	3,011	6,362
Currency Exchange Adjustments	2/4	(1,298)	1,164
Savings on prior year ULO's	9	1,384	1,154
Other Adjustments	10	0	67
<b>TOTAL INCOME</b>	2/5	<b>181,035</b>	193,664
<b>TOTAL EXPENDITURE</b>	2/6	<b>175,707</b>	175,875
<b>EXCESS OF INCOME OVER EXPENDITURE</b>		<b>5,327</b>	17,790
Less credits to participating States/Transfers	2/7	(8,621)	(13,875)
Refund of unspent XB contributions to Donors		(1,274)	(1,381)
Fund Balance 1 January		64,973	62,439
<b>Fund Balance at Period End</b>	2/8	<b>60,406</b>	64,973

**STATEMENT 2: OSCE Consolidated Statement of Assets, Liabilities  
and Fund Balance**  
as at 31 December 2009

EUR '000		TOTAL OSCE*	
	Note	2009	2008
<b>Assets</b>			
Cash and Short-term Deposits Budgetary	2/3	46,351	57,425
Cash and Short-term Deposits Extra-budgetary	2/3	45,711	40,816
Assessed Contributions Receivable	4	6,571	6,785
Accounts Receivable	5	2,226	2,693
Prepaid Expenses and Advances	6	3,654	3,763
<b>TOTAL ASSETS</b>		<b>104,513</b>	111,482
<b>Liabilities</b>			
Accounts Payable	8	2,655	3,028
Reserve for unliquidated obligations	9	16,537	12,419
Funds held for third parties	11	4,847	6,138
Contributions Received in Advance	12	14,277	19,213
Other Current Liabilities		532	438
<b>TOTAL LIABILITIES</b>		<b>38,848</b>	41,236
<b>Reserves and Fund Balances</b>			
Unallocated surplus	2/7	370	382
Revolving Fund	2/2	2,710	2,710
Contingency Fund	2/2	2,180	2,180
Fund Balance	2/8	60,406	64,973
<b>TOTAL RESERVES AND FUND BALANCE</b>		<b>65,666</b>	70,246
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</b>		<b>104,513</b>	111,482

\* Unified Budget and Extra-budgetary for 2008 and 2009 and Wallnerstrasse for 2008 only.  
Note: Contingent Liabilities - see note 14

### STATEMENT 3: OSCE Consolidated Statement of Cash Flow

for the Year Ending 31 December 2009

EUR '000	TOTAL OSCE*	
	2009	2008
<b>NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>	<b>5,327</b>	<b>17,790</b>
(Increase) decrease in assessed contributions receivable	214	(368)
(Increase) decrease in accounts receivable	467	59
(Increase) decrease in prepaid expenditure and advances	109	2,933
Increase (decrease) in contributions received in advance	(4,936)	9,833
Increase (decrease) in reserve for unliquidated obligations	4,118	(362)
Increase (decrease) in accounts payable	(375)	(2,500)
Increase (decrease) in other current liabilities	93	(17)
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>5,018</b>	<b>27,369</b>
Increase (decrease) in Unallocated Surplus	(12)	26
Increase (decrease) in funds held for third parties	(1,291)	19
Credits to participating States/Transfers	(8,621)	(13,875)
Refund of unspent extrabudgetary contribution	(1,274)	(1,381)
<b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>	<b>(11,198)</b>	<b>(15,210)</b>
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>(6,180)</b>	<b>12,159</b>

\* Unified Budget and Extra-budgetary for 2008 and 2009 and Wallnerstrasse for 2008 only.

## STATEMENT 4: Summary of all OSCE Statement of Income, Expenditure and Changes in Fund Balance

for the Year Ending 31 December 2009

		Total Institutions		Total Field Operations		Total Unified Budget		Wallnerstr.		Total Extra-Budgetary Funds		TOTAL OSCE	
EUR '000	Note	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008
Assessed Contributions	2/5	<b>50,271</b>	49,013	<b>103,021</b>	107,362	<b>153,292</b>	156,375	0	0	<b>0</b>	0	<b>153,292</b>	156,375
Extrabudgetary Contributions	3	<b>0</b>	0	<b>0</b>	0	<b>0</b>	0	0	0	<b>24,646</b>	28,543	<b>24,646</b>	28,543
Miscellaneous Income	2/5	<b>2,117</b>	6,078	<b>893</b>	283	<b>3,011</b>	6,362	0	0	<b>0</b>	0	<b>3,011</b>	6,362
Currency Exchange Adjustments	2/4	<b>(11)</b>	(121)	<b>(326)</b>	446	<b>(338)</b>	326	0	0	<b>(960)</b>	838	<b>(1,298)</b>	1,164
Savings on prior year ULO's	9	<b>299</b>	328	<b>1,085</b>	717	<b>1,384</b>	1,045	0	109	<b>0</b>	0	<b>1,384</b>	1,154
Other Adjustments	10	<b>0</b>	0	<b>0</b>	0	<b>0</b>	0	0	0	<b>0</b>	67	<b>0</b>	67
<b>TOTAL INCOME</b>	2/5	<b>52,676</b>	55,299	<b>104,673</b>	108,808	<b>157,349</b>	164,108	0	109	<b>23,686</b>	29,448	<b>181,035</b>	193,664
<b>TOTAL EXPENDITURE</b>	2/6	<b>50,017</b>	48,222	<b>102,652</b>	105,582	<b>152,669</b>	153,804	0	819	<b>23,038</b>	21,252	<b>175,707</b>	175,875
<b>EXCESS OF INCOME OVER EXPENDITURE</b>		<b>2,658</b>	7,077	<b>2,021</b>	3,226	<b>4,680</b>	10,304	0	(709)	<b>648</b>	8,195	<b>5,327</b>	17,790
Transfer between Funds		<b>0</b>	0	<b>237</b>	0	<b>237</b>	0	(237)	0	<b>0</b>	0	<b>0</b>	0
Less credits to participating States/Transfers		<b>(5,759)</b>	(7,263)	<b>(2,862)</b>	(6,612)	<b>(8,621)</b>	(13,875)	0	0	<b>0</b>	0	<b>(8,621)</b>	(13,875)
Refund of unspent XB contributions to Donors		<b>0</b>	0	<b>0</b>	0	<b>0</b>	0	0	0	<b>(1,274)</b>	(1,381)	<b>(1,274)</b>	(1,381)
Fund Balance 1 January		<b>15,852</b>	16,037	<b>9,493</b>	12,878	<b>25,344</b>	28,915	237	947	<b>39,392</b>	32,577	<b>64,973</b>	62,439
<b>Fund Balance at Period End</b>	2/8	<b>12,751</b>	15,852	<b>8,889</b>	9,493	<b>21,640</b>	25,344	0	237	<b>38,765</b>	39,392	<b>60,406</b>	64,973

## STATEMENT 5: Summary of all OSCE Statement of Assets, Liabilities and Fund Balance

as at 31 December 2009

		Total Institutions		Total Field Operations		Total Unified Budget		Wallnerstr.		Total Extra-Budgetary Funds		TOTAL OSCE	
EUR '000	Note	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008
Cash and Short-term Dep. Budgetary	2/3	43,355	54,724	2,996	2,701	46,351	57,425	0	0	0	0	46,351	57,425
Cash and Short-term Dep. Extra-budgetary	2/3	45,711	40,816	0	0	45,711	40,816	0	0	0	0	45,711	40,816
Assessed Contributions Receivable	4	3,431	3,377	3,139	3,408	6,571	6,785	0	0	0	0	6,571	6,785
Accounts Receivable	5	1,768	2,024	458	669	2,226	2,693	0	0	0	0	2,226	2,693
Prepaid Expenses and Advances	6	2,218	1,112	1,436	2,650	3,654	3,763	0	0	0	0	3,654	3,763
Due From Other Funds		1,261	120	10,747	9,159	12,008	9,279	0	237	45,683	42,756	57,691	52,272
<b>TOTAL ASSETS</b>		<b>97,745</b>	102,173	<b>18,776</b>	18,587	<b>116,521</b>	120,760	<b>0</b>	237	<b>45,683</b>	42,756	<b>162,204</b>	163,754
Accounts Payable	8	1,404	1,420	1,250	1,608	2,655	3,028	0	0	0	0	2,655	3,028
Reserve for unliquidated obligations	9	3,640	2,862	6,085	6,404	9,725	9,266	0	0	6,811	3,153	16,537	12,419
Funds held for third parties	11	4,819	6,114	28	24	4,847	6,138	0	0	0	0	4,847	6,138
Contributions Received in Advance	12	13,868	18,803	409	409	14,277	19,213	0	0	0	0	14,277	19,213
Due To Other Funds		55,792	51,784	1,899	488	57,691	52,272	0	0	0	0	57,691	52,272
Other Current Liabilities		209	66	216	161	426	227	0	0	106	212	532	438
<b>TOTAL LIABILITIES</b>		<b>79,733</b>	81,049	<b>9,887</b>	9,095	<b>89,620</b>	90,143	<b>0</b>	0	<b>6,917</b>	3,364	<b>96,538</b>	93,508
Unallocated surplus	2/7	370	382	0	0	370	382	0	0	0	0	370	382
Revolving Fund	2/2	2,710	2,710	0	0	2,710	2,710	0	0	0	0	2,710	2,710
Contingency Fund	2/2	2,180	2,180	0	0	2,180	2,180	0	0	0	0	2,180	2,180
Fund Balance	2/8	12,751	15,852	8,889	9,493	21,640	25,344	0	237	38,765	39,392	60,406	64,973
<b>TOTAL RESERVES AND FUND BALANCE</b>		<b>18,011</b>	21,124	<b>8,889</b>	9,493	<b>26,901</b>	30,617	<b>0</b>	237	<b>38,765</b>	39,392	<b>65,666</b>	70,246
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</b>		<b>97,745</b>	102,173	<b>18,776</b>	18,587	<b>116,521</b>	120,760	<b>0</b>	237	<b>45,683</b>	42,756	<b>162,204</b>	163,754

## STATEMENT 6: Summary of all OSCE Statement of Cash Flow

for the Year Ending 31 December 2009

	Total Institutions		Total Field Operations		Total Unified Budget		Wallnerstr.		Total Extra- Budgetary Funds		TOTAL OSCE	
EUR '000	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008
<b>EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>	<b>2,658</b>	7,077	<b>2,021</b>	3,226	<b>4,680</b>	10,304	<b>0</b>	(709)	<b>648</b>	8,195	<b>5,327</b>	17,790
(Increase) decrease in assessed contributions receivable	(54)	(364)	<b>269</b>	(3)	<b>214</b>	(368)	<b>0</b>	0	<b>0</b>	0	<b>214</b>	(368)
(Increase) decrease in accounts receivable	<b>256</b>	202	<b>211</b>	(143)	<b>467</b>	59	<b>0</b>	0	<b>0</b>	0	<b>467</b>	59
(Increase) decrease in prepaid expenditure and advances	<b>(1,106)</b>	1,514	<b>1,215</b>	1,419	<b>109</b>	2,933	<b>0</b>	0	<b>0</b>	0	<b>109</b>	2,933
(Increase) decrease in inter-fund balances receivable	<b>(1,141)</b>	823	<b>(1,588)</b>	19,560	<b>(2,729)</b>	20,383	<b>237</b>	856	<b>(2,926)</b>	(6,800)	<b>(5,419)</b>	14,439
Increase (decrease) in contributions received in advance	<b>(4,936)</b>	9,833	<b>0</b>	0	<b>(4,936)</b>	9,833	<b>0</b>	0	<b>0</b>	0	<b>(4,936)</b>	9,833
Increase (decrease) in reserve for unliquidated obligations	<b>779</b>	19	<b>(319)</b>	(201)	<b>460</b>	(182)	<b>0</b>	(147)	<b>3,658</b>	(33)	<b>4,118</b>	(362)
Increase (decrease) in accounts payable	<b>(15)</b>	(1,601)	<b>(360)</b>	(899)	<b>(375)</b>	(2,500)	<b>0</b>	0	<b>0</b>	0	<b>(375)</b>	(2,500)
Increase (decrease) in other current liabilities	<b>143</b>	22	<b>55</b>	(58)	<b>199</b>	(36)	<b>0</b>	0	<b>(106)</b>	19	<b>93</b>	(17)
Increase (decrease) in inter-fund balances payable	<b>4,008</b>	2,741	<b>1,411</b>	(17,180)	<b>5,419</b>	(14,439)	<b>0</b>	0	<b>0</b>	0	<b>5,419</b>	(14,439)
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>592</b>	<b>20,267</b>	<b>2,915</b>	<b>5,721</b>	<b>3,507</b>	<b>25,988</b>	<b>237</b>	<b>0</b>	<b>1,274</b>	<b>1,381</b>	<b>5,018</b>	<b>27,369</b>
(Increase) Decrease in Unallocated Surplus	(12)	26	<b>0</b>	0	(12)	26	<b>0</b>	0	<b>0</b>	0	(12)	26
Increase (decrease) in funds held for third parties	<b>(1,295)</b>	13	<b>4</b>	7	<b>(1,291)</b>	19	<b>0</b>	0	<b>0</b>	0	<b>(1,291)</b>	19
Credits to participating States/ Transfers	<b>(5,759)</b>	(7,263)	<b>(2,862)</b>	(6,612)	<b>(8,621)</b>	(13,875)	<b>0</b>	0	<b>0</b>	0	<b>(8,621)</b>	(13,875)
Refund of unspent Extra-budgetary contribution	<b>0</b>	0	<b>0</b>	0	<b>0</b>	0	<b>0</b>	0	<b>(1,274)</b>	(1,381)	<b>(1,274)</b>	(1,381)
Transfer between Funds	<b>0</b>	0	<b>237</b>	0	<b>237</b>	0	<b>(237)</b>	0	<b>0</b>	0	<b>0</b>	0
<b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>	<b>(7,066)</b>	<b>(7,224)</b>	<b>(2,621)</b>	<b>(6,605)</b>	<b>(9,687)</b>	<b>(13,830)</b>	<b>(237)</b>	<b>0</b>	<b>(1,274)</b>	<b>(1,381)</b>	<b>(11,198)</b>	<b>(15,210)</b>
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>(6,474)</b>	13,042	<b>294</b>	(884)	<b>(6,180)</b>	12,159	<b>0</b>	0	<b>0</b>	0	<b>(6,180)</b>	12,159

## STATEMENT 7: Summary of all OSCE Statement of Cash Surplus\*

for the Year Ending 31 December 2009

	Total Institutions		Total Field Operations		Total Unified Budget	
EUR '000	2009	2008	2009	2008	2009	2008
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>2,658</b>	7,077	<b>2,021</b>	3,226	<b>4,680</b>	10,304
Add Contributions Receivable 1. Jan	<b>3,377</b>	3,013	<b>3,408</b>	3,405	<b>6,785</b>	6,417
Less Contributions Receivable at Period End	<b>(3,431)</b>	(3,377)	<b>(3,139)</b>	(3,408)	<b>(6,571)</b>	(6,785)
<b>CASH SURPLUS FOR THE YEAR</b>	<b>2,604</b>	6,713	<b>2,290</b>	3,223	<b>4,894</b>	9,936
Cash Surplus 1. Jan	<b>12,475</b>	13,025	<b>6,085</b>	9,474	<b>18,559</b>	22,498
Less Credits to participating States/Transfers	<b>(5,759)</b>	(7,263)	<b>(2,862)</b>	(6,612)	<b>(8,621)</b>	(13,875)
<b>Cash Surplus at Period End</b>	<b>9,320</b>	12,475	<b>5,513</b>	6,085	<b>14,833</b>	18,559
Add contributions receivable at Period End	<b>3,431</b>	3,377	<b>3,139</b>	3,408	<b>6,571</b>	6,785
<b>Fund Balance at Period End</b>	<b>12,751</b>	15,852	<b>8,652</b>	9,493	<b>21,403</b>	25,344

\* See note 2/7

## STATEMENT 8: OSCE Secretariat and Institutions, Statement of Income, Expenditure and Changes in Fund Balance

for the Year Ending 31 December 2009

		The Secretariat		Office for Democratic Institutions and Human Rights		High Commissioner on National Minorities		Representative on Freedom of the Media		Total Secretariat and Institutions	
	Note	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008
Assessed Contributions	2/5	<b>31,325</b>	30,568	<b>14,661</b>	14,250	<b>3,024</b>	2,957	<b>1,262</b>	1,239	<b>50,271</b>	49,013
Miscellaneous Income	2/5	<b>2,088</b>	6,036	<b>27</b>	39	<b>3</b>	4	<b>0</b>	0	<b>2,117</b>	6,078
Currency Exchange Adjustments	2/4	<b>38</b>	(136)	<b>(49)</b>	14	<b>0</b>	1	<b>0</b>	0	<b>(11)</b>	(121)
Savings on prior year ULO's	9	<b>262</b>	246	<b>30</b>	75	<b>0</b>	0	<b>6</b>	8	<b>299</b>	328
<b>TOTAL INCOME</b>	2/5	<b>33,713</b>	36,713	<b>14,669</b>	14,377	<b>3,026</b>	2,962	<b>1,268</b>	1,247	<b>52,676</b>	55,299
<b>TOTAL EXPENDITURE</b>	2/6	<b>31,152</b>	29,877	<b>14,587</b>	14,187	<b>3,022</b>	2,943	<b>1,256</b>	1,214	<b>50,017</b>	48,222
<b>EXCESS OF INCOME OVER EXPENDITURE</b>		<b>2,560</b>	6,836	<b>82</b>	190	<b>4</b>	18	<b>12</b>	33	<b>2,658</b>	7,077
Less credits to participating States/Transfers	2/7	<b>(5,175)</b>	(5,936)	<b>(471)</b>	(1,010)	<b>(69)</b>	(254)	<b>(44)</b>	(63)	<b>(5,759)</b>	(7,263)
Fund Balance 1 January		<b>13,943</b>	13,043	<b>1,483</b>	2,302	<b>281</b>	517	<b>145</b>	175	<b>15,852</b>	16,037
<b>Fund Balance at Period End</b>		<b>11,329</b>	13,943	<b>1,093</b>	1,483	<b>216</b>	281	<b>114</b>	145	<b>12,751</b>	15,852

## STATEMENT 9: OSCE Secretariat and Institutions, Statement of Asset, Liabilities and Fund Balance

as at 31 December 2009

	Note	The Secretariat		Office for Democratic Institutions and Human Rights		High Commissioner on National Minorities		Representative on Freedom of the Media		Total Secretariat and Institutions	
		2009	2008	2009	2008	2009	2008	2009	2008	2009	2008
EUR '000											
Cash and Short-term Deposit Budgetary	2/3	42,608	54,128	638	561	109	35	0	0	43,355	54,724
Cash and Short-term Deposit Extra-budgetary	2/3	45,711	40,816	0	0	0	0	0	0	45,711	40,816
Assessed Contributions Receivable	4	2,176	2,128	960	960	214	215	81	74	3,431	3,377
Accounts Receivable	5	1,653	1,937	100	69	15	18	0	0	1,768	2,024
Prepaid Expenses and Advances	6	1,653	429	358	502	208	181	0	0	2,218	1,112
Due From Other Funds		0	0	1,146	0	0	0	114	120	1,261	120
<b>TOTAL ASSETS</b>		<b>93,802</b>	99,438	<b>3,203</b>	2,091	<b>545</b>	450	<b>195</b>	194	<b>97,745</b>	102,173
Accounts Payable	8	649	1,263	625	66	129	90	1	0	1,404	1,420
Reserve for unliquidated obligations	9	2,205	2,569	1,305	234	49	10	81	49	3,640	2,862
Funds held for third parties	11	4,641	5,935	178	179	0	0	0	0	4,819	6,114
Contributions Received in Advance	12	13,868	18,803	0	0	0	0	0	0	13,868	18,803
Due To Other Funds		55,641	51,606	0	129	151	49	0	0	55,792	51,784
Other Current Liabilities		208	46	1	0	0	20	0	0	209	66
<b>TOTAL LIABILITIES</b>		<b>77,213</b>	80,223	<b>2,109</b>	608	<b>329</b>	169	<b>82</b>	49	<b>79,733</b>	81,049
Unallocated surplus	2/7	370	382	0	0	0	0	0	0	370	382
Revolving Fund	2/2	2,710	2,710	0	0	0	0	0	0	2,710	2,710
Contingency Fund	2/2	2,180	2,180	0	0	0	0	0	0	2,180	2,180
Fund Balance		11,329	13,943	1,093	1,483	216	281	114	145	12,751	15,852
<b>TOTAL RESERVES AND FUND BALANCE</b>		<b>16,589</b>	19,216	<b>1,093</b>	1,483	<b>216</b>	281	<b>114</b>	145	<b>18,011</b>	21,124
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</b>		<b>93,802</b>	99,438	<b>3,203</b>	2,091	<b>545</b>	450	<b>195</b>	194	<b>97,745</b>	102,173



## STATEMENT 10: Secretariat and Institutions, Statement of Cash Flow

for the Year Ending 31 December 2009

	The Secretariat		Office for Democratic Institutions and Human Rights		High Commissioner on National Minorities		Representative on Freedom of the Media		Total Secretariat and Institutions	
EUR '000	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008
<b>EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>	2,560	6,836	82	190	4	18	12	33	2,658	7,077
(Increase) decrease in assessed contributions receivable	(48)	(199)	0	(138)	1	(21)	(7)	(6)	(54)	(364)
(Increase) decrease in accounts receivable	284	186	(32)	17	4	(2)	0	0	256	202
(Increase) decrease in prepaid expenditure and advances	(1,223)	1,093	144	280	(26)	141	0	0	(1,106)	1,514
(Increase) decrease in inter-fund balances receivable	0	0	(1,146)	771	0	0	5	52	(1,141)	823
Increase (decrease) in contributions received in advance	(4,936)	9,833	0	0	0	0	0	0	(4,936)	9,833
Increase (decrease) in reserve for unliquidated obligations	(364)	376	1,071	(334)	40	(6)	32	(17)	779	19
Increase (decrease) in accounts payable	(614)	(1,335)	559	(320)	39	53	1	1	(15)	(1,601)
Increase (decrease) in other current liabilities	162	43	1	(5)	(20)	(17)	0	0	143	22
Increase (decrease) in inter-fund balances payable	4,035	2,689	(129)	129	102	(77)	0	0	4,008	2,741
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>(144)</b>	<b>19,524</b>	<b>550</b>	<b>589</b>	<b>143</b>	<b>90</b>	<b>44</b>	<b>63</b>	<b>592</b>	<b>20,267</b>
(Increase) Decrease in Unallocated Surplus	(12)	26	0	0	0	0	0	0	(12)	26
Increase (decrease) in funds held for third parties	(1,293)	35	(1)	(22)	0	0	0	0	(1,295)	13
Credits to participating States/Transfers	(5,175)	(5,936)	(471)	(1,010)	(69)	(254)	(44)	(63)	(5,759)	(7,263)
<b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>	<b>(6,481)</b>	<b>(5,875)</b>	<b>(473)</b>	<b>(1,032)</b>	<b>(69)</b>	<b>(254)</b>	<b>(44)</b>	<b>(63)</b>	<b>(7,066)</b>	<b>(7,224)</b>
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>(6,625)</b>	<b>13,649</b>	<b>77</b>	<b>(442)</b>	<b>74</b>	<b>(165)</b>	<b>0</b>	<b>0</b>	<b>(6,474)</b>	<b>13,042</b>

**STATEMENT 11: Secretariat and Institutions, Statement of Cash Surplus\***  
for the Year Ending 31 December 2009

	The Secretariat		Office for Democratic Institutions and Human Rights		High Commissioner on National Minorities		Representative on Freedom of the Media		Total Secretariat and Institutions	
EUR '000	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	2,560	6,836	82	190	4	18	12	33	2,658	7,077
Add Contributions Receivable 1. Jan	2,128	1,930	960	821	215	193	74	68	3,377	3,013
Less Contributions Receivable at Period End	(2,176)	(2,128)	(960)	(960)	(214)	(215)	(81)	(74)	(3,431)	(3,377)
<b>CASH SURPLUS FOR THE YEAR</b>	<b>2,512</b>	<b>6,637</b>	<b>81</b>	<b>52</b>	<b>5</b>	<b>(3)</b>	<b>6</b>	<b>27</b>	<b>2,604</b>	<b>6,713</b>
<b>Cash Surplus 1. Jan</b>	<b>11,815</b>	<b>11,113</b>	<b>523</b>	<b>1,481</b>	<b>66</b>	<b>323</b>	<b>71</b>	<b>107</b>	<b>12,475</b>	<b>13,025</b>
Less Credits to participating States / Transfers	(5,175)	(5,936)	(471)	(1,010)	(69)	(254)	(44)	(63)	(5,759)	(7,263)
Cash Surplus at Period End	9,152	11,815	133	523	2	66	33	71	9,320	12,475
Add contributions receivable at Period End	2,176	2,128	960	960	214	215	81	74	3,431	3,377
<b>Fund Balance at Period End</b>	<b>11,329</b>	<b>13,943</b>	<b>1,093</b>	<b>1,483</b>	<b>216</b>	<b>281</b>	<b>114</b>	<b>145</b>	<b>12,751</b>	<b>15,852</b>

\* See note 2/7

## STATEMENT 12: Summary by Region OSCE Field Operations Statement of Income, Expenditure and Changes in Fund Balance

for the Year Ending 31 December 2009

EUR '000		Augmentations*		South-Eastern Europe		Eastern Europe		Caucasus		Central Asia		Total Regions		Closed Funds		GRAND TOTAL	
	Note	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008
Assessed Contributions	2/5	5,140	4,903	65,320	66,995	5,157	5,178	11,289	15,779	16,117	14,507	103,021	107,362	0	0	103,021	107,362
Miscellaneous Income	2/5	0	0	181	173	21	13	667	55	24	43	893	283	0	0	893	283
Currency Exchange Adjustments	2/4	0	0	75	27	(164)	90	(53)	23	(185)	307	(326)	446	0	0	(326)	446
Savings on prior year ULO's	9	9	0	731	492	23	35	116	88	206	101	1,085	717	0	0	1,085	717
<b>TOTAL INCOME</b>	2/5	<b>5,149</b>	4,903	<b>66,307</b>	67,686	<b>5,037</b>	5,316	<b>12,019</b>	15,945	<b>16,162</b>	14,958	<b>104,673</b>	108,808	<b>0</b>	0	<b>104,673</b>	108,808
<b>TOTAL EXPENDITURE</b>	2/6	<b>5,139</b>	4,832	<b>65,214</b>	66,316	<b>5,126</b>	5,112	<b>11,235</b>	15,031	<b>15,938</b>	14,291	<b>102,652</b>	105,582	<b>0</b>	0	<b>102,652</b>	105,582
<b>EXCESS OF INCOME OVER EXPENDITURE</b>		<b>10</b>	72	<b>1,094</b>	1,370	<b>(89)</b>	204	<b>783</b>	914	<b>224</b>	667	<b>2,021</b>	3,226	<b>0</b>	0	<b>2,021</b>	3,226
Transfers between Funds		0	0	0	(346)	0	0	0	0	0	0	0	(346)	237	346	237	0
Less credits to participating States/Transfers	2/7	0	0	(1,854)	(4,126)	12	(401)	(179)	(990)	(317)	(1,042)	(2,337)	(6,559)	(525)	(53)	(2,862)	(6,612)
Fund Balance 1 January		72	0	4,930	8,033	357	554	2,297	2,373	1,307	1,682	8,963	12,641	530	237	9,493	12,878
<b>Fund Balance at Period End</b>		<b>81</b>	72	<b>4,170</b>	4,930	<b>279</b>	357	<b>2,902</b>	2,297	<b>1,215</b>	1,307	<b>8,647</b>	8,963	<b>242</b>	530	<b>8,889</b>	9,493

\* See note 2/2

## STATEMENT 13: Summary by Region OSCE Field Operations Statement of Assets, Liabilities and Fund Balance

as at 31 December 2009

		Augmentations*		South-Eastern Europe		Eastern Europe		Caucasus		Central Asia		Total Regions		Closed Funds		GRAND TOTAL	
	Note	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008
EUR '000																	
Cash and Short-term Deposit Budgetary	2/3	0	0	875	924	1,169	339	185	574	767	864	2,996	2,701	0	0	2,996	2,701
Assessed Contributions Receivable	4	35	(1)	1,814	1,911	156	159	571	662	347	415	2,923	3,145	216	263	3,139	3,408
Accounts Receivable	5	0	0	241	442	142	90	0	0	74	137	458	669	0	0	458	669
Prepaid Expenses and Advances	6	0	0	501	1,179	386	25	124	494	425	953	1,436	2,650	0	0	1,436	2,650
Due From Other Funds		121	149	6,060	5,643	117	246	3,015	2,215	1,070	570	10,382	8,824	365	336	10,747	9,159
<b>TOTAL ASSETS</b>		<b>156</b>	<b>148</b>	<b>9,491</b>	<b>10,100</b>	<b>1,969</b>	<b>859</b>	<b>3,895</b>	<b>3,944</b>	<b>2,684</b>	<b>2,938</b>	<b>18,195</b>	<b>17,989</b>	<b>582</b>	<b>598</b>	<b>18,776</b>	<b>18,587</b>
Accounts Payable	8	0	0	657	764	144	25	82	485	367	335	1,250	1,608	0	0	1,250	1,608
Reserve for unliquidated obligations	9	75	76	4,351	4,242	151	211	411	694	1,097	1,181	6,085	6,404	0	0	6,085	6,404
Funds held for third parties	11	0	0	27	23	0	0	0	0	0	0	28	24	0	0	28	24
Contributions Received in Advance	12	0	0	0	0	0	0	409	409	0	0	409	409	0	0	409	409
Due To Other Funds		0	0	175	0	1,384	259	0	55	0	105	1,559	420	339	68	1,899	488
Other current liabilities		0	0	110	140	10	7	91	4	6	10	216	161	0	0	216	161
<b>TOTAL LIABILITIES</b>		<b>75</b>	<b>76</b>	<b>5,321</b>	<b>5,170</b>	<b>1,690</b>	<b>502</b>	<b>993</b>	<b>1,647</b>	<b>1,469</b>	<b>1,631</b>	<b>9,548</b>	<b>9,026</b>	<b>339</b>	<b>68</b>	<b>9,887</b>	<b>9,095</b>
Fund Balance		81	72	4,170	4,930	279	357	2,902	2,297	1,215	1,307	8,647	8,963	242	530	8,889	9,493
<b>TOTAL FUND BALANCE</b>		<b>81</b>	<b>72</b>	<b>4,170</b>	<b>4,930</b>	<b>279</b>	<b>357</b>	<b>2,902</b>	<b>2,297</b>	<b>1,215</b>	<b>1,307</b>	<b>8,647</b>	<b>8,963</b>	<b>242</b>	<b>530</b>	<b>8,889</b>	<b>9,493</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>156</b>	<b>148</b>	<b>9,491</b>	<b>10,100</b>	<b>1,969</b>	<b>859</b>	<b>3,895</b>	<b>3,944</b>	<b>2,684</b>	<b>2,938</b>	<b>18,195</b>	<b>17,989</b>	<b>582</b>	<b>598</b>	<b>18,776</b>	<b>18,587</b>

\* See note 2/2

## STATEMENT 14: Summary by Region OSCE Field Operations Statement of Cash Flow

for the Year Ending 31 December 2009

	Augmentations*		South-Eastern Europe		Eastern Europe		Caucasus		Central Asia		Total Regions		Closed Funds		GRAND TOTAL	
EUR '000	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008
<b>EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>	10	72	1,094	1,370	(89)	204	783	914	224	667	2,021	3,226	0	0	2,021	3,226
(Increase) decrease in assessed contributions receivable	(37)	1	97	141	3	7	91	59	68	(92)	222	117	46	(120)	269	(3)
(Increase) decrease in accounts receivable	0	0	201	(65)	(52)	(6)	0	0	62	(71)	211	(143)	0	0	211	(143)
(Increase) decrease in prepaid expenditure and advances	0	0	678	53	(361)	923	370	673	528	(230)	1,215	1,419	0	0	1,215	1,419
(Increase) decrease in inter-fund balances receivable	28	(149)	(417)	19,365	129	169	(800)	(251)	(500)	609	(1,559)	19,743	(30)	(183)	(1,588)	19,560
Increase (decrease) in reserve for unliquidated obligations	(1)	76	109	(13)	(60)	(25)	(283)	(482)	(84)	243	(319)	(201)	0	0	(319)	(201)
Increase (decrease) in accounts payable	0	0	(107)	(1,012)	118	(38)	(402)	65	32	85	(360)	(899)	0	0	(360)	(899)
Increase (decrease) in other current liabilities	0	0	(30)	(67)	3	3	87	3	(4)	2	55	(58)	0	0	55	(58)
Increase (decrease) in inter-fund balances payable	0	0	175	(16,441)	1,125	(841)	(55)	(13)	(105)	105	1,140	(17,190)	271	10	1,411	(17,180)
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>0</b>	<b>0</b>	<b>1,801</b>	<b>3,331</b>	<b>815</b>	<b>396</b>	<b>(210)</b>	<b>969</b>	<b>221</b>	<b>1,319</b>	<b>2,627</b>	<b>6,014</b>	<b>287</b>	<b>(293)</b>	<b>2,915</b>	<b>5,721</b>
Increase (decrease) in funds held for third parties	0	0	4	7	0	0	0	0	0	0	4	7	0	0	4	7
Credits to participating States	0	0	(1,854)	(4,126)	12	(401)	(179)	(990)	(317)	(1,042)	(2,337)	(6,559)	(525)	(53)	(2,862)	(6,612)
Transfer between Funds	0	0	0	(346)	0	0	0	0	0	0	0	(346)	237	346	237	0
<b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>	<b>0</b>	<b>0</b>	<b>(1,850)</b>	<b>(4,465)</b>	<b>12</b>	<b>(401)</b>	<b>(179)</b>	<b>(990)</b>	<b>(317)</b>	<b>(1,042)</b>	<b>(2,334)</b>	<b>(6,898)</b>	<b>(287)</b>	<b>293</b>	<b>(2,621)</b>	<b>(6,605)</b>
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>0</b>	<b>0</b>	<b>(49)</b>	<b>(1,135)</b>	<b>828</b>	<b>(5)</b>	<b>(389)</b>	<b>(21)</b>	<b>(96)</b>	<b>278</b>	<b>294</b>	<b>(884)</b>	<b>0</b>	<b>0</b>	<b>294</b>	<b>(884)</b>

\* See note 2/2

## STATEMENT 15: Summary by Region OSCE Field Operations Statement of Cash Surplus\*

for the Year Ending 31 December 2009

	Augmentations**		South-Eastern Europe		Eastern Europe		Caucasus		Central Asia		Total Regions		Closed Funds		GRAND TOTAL	
EUR '000	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	10	72	1,094	1,370	(89)	204	783	914	224	667	2,021	3,226	0	0	2,021	3,226
Add Contributions Receivable 1. Jan	(1)	0	1,911	2,052	159	165	662	721	415	323	3,145	3,262	263	142	3,408	3,405
Less Contributions Receivable at Period End	(35)	1	(1,814)	(1,911)	(156)	(159)	(571)	(662)	(347)	(415)	(2,923)	(3,145)	(216)	(263)	(3,139)	(3,408)
<b>CASH SURPLUS FOR THE YEAR</b>	<b>(27)</b>	<b>73</b>	<b>1,191</b>	<b>1,511</b>	<b>(87)</b>	<b>210</b>	<b>875</b>	<b>974</b>	<b>292</b>	<b>575</b>	<b>2,244</b>	<b>3,343</b>	<b>46</b>	<b>(120)</b>	<b>2,290</b>	<b>3,223</b>
Cash Surplus 1. Jan	73	0	3,019	5,980	198	388	1,635	1,652	892	1,359	5,817	9,379	267	95	6,085	9,474
Less Credits to participating States/Transfers	0	0	(1,854)	(4,126)	12	(401)	(179)	(990)	(317)	(1,042)	(2,337)	(6,559)	(525)	(53)	(2,862)	(6,612)
<b>Cash Surplus at Period End</b>	<b>46</b>	<b>73</b>	<b>2,356</b>	<b>3,365</b>	<b>124</b>	<b>198</b>	<b>2,331</b>	<b>1,635</b>	<b>868</b>	<b>892</b>	<b>5,724</b>	<b>6,163</b>	<b>26</b>	<b>(78)</b>	<b>5,750</b>	<b>6,085</b>
Add contributions receivable at Period End	35	(1)	1,814	1,911	156	159	571	662	347	415	2,923	3,145	216	263	3,139	3,408
<b>Fund Balance at Period End</b>	<b>81</b>	<b>72</b>	<b>4,170</b>	<b>5,276</b>	<b>279</b>	<b>357</b>	<b>2,902</b>	<b>2,297</b>	<b>1,215</b>	<b>1,307</b>	<b>8,647</b>	<b>9,308</b>	<b>242</b>	<b>184</b>	<b>8,889</b>	<b>9,493</b>

\* See note 2/7

\*\* See note 2/2

## STATEMENT 16: OSCE Field Operations South-Eastern Europe, Statement of Income, Expenditure and Changes in Fund Balance

for the Year Ending 31 December 2009

		Mission in Kosovo		Tasks in Bosnia and Herzegovina		Mission to Croatia		Office in Zagreb		Mission to Serbia		Presence in Albania		Spillover Monitor Mission to Skopje		Missin to Montenegro		TOTAL FOR SOUTH-EASTERN EUROPE	
EUR '000	Note	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008
Assessed Contributions	2/5	<b>26,910</b>	26,934	<b>14,681</b>	14,747	<b>0</b>	0	<b>2,168</b>	2,545	<b>7,820</b>	8,103	<b>3,277</b>	3,435	<b>8,145</b>	9,008	<b>2,318</b>	2,223	<b>65,320</b>	66,995
Miscellaneous Income	2/5	<b>50</b>	56	<b>46</b>	49	<b>0</b>	0	<b>1</b>	5	<b>47</b>	39	<b>12</b>	13	<b>25</b>	11	<b>0</b>	0	<b>181</b>	173
Currency Exchange Adjustments	2/4	<b>0</b>	1	<b>0</b>	0	<b>0</b>	(2)	<b>18</b>	12	<b>38</b>	(4)	<b>6</b>	13	<b>14</b>	7	<b>0</b>	0	<b>75</b>	27
Savings on prior year ULO's	9	<b>157</b>	231	<b>21</b>	23	<b>0</b>	19	<b>78</b>	0	<b>358</b>	46	<b>52</b>	48	<b>53</b>	102	<b>13</b>	23	<b>731</b>	492
<b>TOTAL INCOME</b>	2/5	<b>27,117</b>	27,222	<b>14,748</b>	14,820	<b>0</b>	16	<b>2,264</b>	2,561	<b>8,263</b>	8,184	<b>3,347</b>	3,509	<b>8,237</b>	9,128	<b>2,331</b>	2,246	<b>66,307</b>	67,686
<b>TOTAL EXPENDITURE</b>	2/6	<b>26,896</b>	26,542	<b>14,679</b>	14,661	<b>0</b>	0	<b>2,162</b>	2,529	<b>7,810</b>	8,045	<b>3,270</b>	3,413	<b>8,123</b>	8,921	<b>2,273</b>	2,205	<b>65,214</b>	66,316
<b>EXCESS OF INCOME OVER EXPENDITURE</b>		<b>222</b>	680	<b>69</b>	159	<b>0</b>	16	<b>102</b>	32	<b>452</b>	139	<b>77</b>	96	<b>114</b>	206	<b>59</b>	41	<b>1,094</b>	1,370
Transfer between Funds		<b>0</b>	0	<b>0</b>	0	<b>0</b>	(346)	<b>0</b>	0	<b>0</b>	0	<b>0</b>	0	<b>0</b>	0	<b>0</b>	0	<b>0</b>	(346)
Less credits to participating States / Transfers	2/7	<b>(834)</b>	(1,754)	<b>(347)</b>	(834)	<b>0</b>	(357)	<b>(164)</b>	0	<b>(66)</b>	(268)	<b>(77)</b>	(192)	<b>(337)</b>	(663)	<b>(30)</b>	(58)	<b>(1,854)</b>	(4,126)
Fund Balance 1 January		<b>2,240</b>	3,315	<b>896</b>	1,571	<b>0</b>	686	<b>32</b>	0	<b>474</b>	604	<b>413</b>	509	<b>798</b>	1,255	<b>76</b>	93	<b>4,930</b>	8,033
<b>Fund Balance at Period End</b>		<b>1,628</b>	2,240	<b>618</b>	896	<b>0</b>	0	<b>(30)</b>	32	<b>860</b>	474	<b>414</b>	413	<b>575</b>	798	<b>105</b>	76	<b>4,170</b>	4,930

## STATEMENT 17: OSCE Field Operations South-Eastern Europe, Statement of Asset, Liabilities and Fund Balance

as at 31 December 2009

		Mission in Kosovo		Tasks in Bosnia and Herzegovina		Mission to Croatia		Office in Zagreb		Mission to Serbia		Presence in Albania		Spillover Monitor Mission to Skopje		Mission to Montenegro		TOTAL FOR SOUTH-EASTERN EUROPE	
	Note	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008
Cash and Short-term Deposit Budgetary	2/3	61	133	162	181	0	0	188	135	219	162	87	75	106	181	52	56	875	924
Assessed Contributions Receivable	4	735	559	393	440	0	0	16	2	230	327	190	235	230	329	21	19	1,814	1,911
Accounts Receivable	5	0	157	125	152	0	0	0	0	0	0	34	30	82	104	0	0	241	442
Prepaid Expenses and Advances	6	203	118	4	0	0	0	0	0	130	595	73	163	86	259	4	42	501	1,179
Due From Other Funds		3,665	3,865	311	563	0	0	0	24	875	142	370	296	779	749	60	4	6,060	5,643
<b>TOTAL ASSETS</b>		<b>4,664</b>	<b>4,832</b>	<b>994</b>	<b>1,336</b>	<b>0</b>	<b>0</b>	<b>204</b>	<b>162</b>	<b>1,454</b>	<b>1,227</b>	<b>755</b>	<b>800</b>	<b>1,283</b>	<b>1,622</b>	<b>137</b>	<b>121</b>	<b>9,491</b>	<b>10,100</b>
Accounts Payable	8	291	428	57	31	0	0	47	15	172	83	28	53	63	143	0	11	657	764
Reserve for unliquidated obligations	9	2,644	2,029	309	401	0	0	12	115	415	670	313	333	625	660	33	34	4,351	4,242
Funds held for third parties	11	0	0	10	6	0	0	0	0	0	0	0	0	17	17	0	0	27	23
Due To Other Funds		0	0	0	0	0	0	175	0	0	0	0	0	0	0	0	0	175	0
Other current liabilities		101	134	1	0	0	0	0	0	6	0	0	1	2	4	0	1	110	140
<b>TOTAL LIABILITIES</b>		<b>3,036</b>	<b>2,592</b>	<b>376</b>	<b>440</b>	<b>0</b>	<b>0</b>	<b>234</b>	<b>130</b>	<b>593</b>	<b>753</b>	<b>341</b>	<b>386</b>	<b>708</b>	<b>824</b>	<b>33</b>	<b>45</b>	<b>5,321</b>	<b>5,170</b>
Fund Balance		1,628	2,240	618	896	0	0	(30)	32	860	474	414	413	575	798	105	76	4,170	4,930
<b>TOTAL FUND BALANCE</b>		<b>1,628</b>	<b>2,240</b>	<b>618</b>	<b>896</b>	<b>0</b>	<b>0</b>	<b>(30)</b>	<b>32</b>	<b>860</b>	<b>474</b>	<b>414</b>	<b>413</b>	<b>575</b>	<b>798</b>	<b>105</b>	<b>76</b>	<b>4,170</b>	<b>4,930</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>4,664</b>	<b>4,832</b>	<b>994</b>	<b>1,336</b>	<b>0</b>	<b>0</b>	<b>204</b>	<b>162</b>	<b>1,454</b>	<b>1,227</b>	<b>755</b>	<b>800</b>	<b>1,283</b>	<b>1,622</b>	<b>137</b>	<b>121</b>	<b>9,491</b>	<b>10,100</b>

EUR '000



## STATEMENT 18: OSCE Field Operations South-Eastern Europe, Statement of Cash Flow

for the Year Ending 31 December 2009

	Mission in Kosovo		Tasks in Bosnia and Herzegovina		Mission to Croatia		Office in Zagreb		Mission to Serbia		Presence in Albania		Spillover Monitor Mission to Skopje		Mission to Montenegro		TOTAL FOR SOUTH-EASTERN EUROPE	
	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008
<b>NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>	222	680	69	159	0	16	102	32	452	139	77	96	114	206	59	41	1,094	1,370
(Increase) decrease in assessed contributions receivable	(176)	168	47	(50)	0	165	(13)	(2)	98	(58)	44	6	99	(74)	(2)	(14)	97	141
(Increase) decrease in accounts receivable	157	(135)	27	13	0	0	0	0	0	0	(4)	65	22	(7)	0	0	201	(65)
(Increase) decrease in prepaid expenditure and advances	(85)	106	(3)	(1)	0	69	0	0	465	(276)	90	(32)	173	105	38	81	678	53
(Increase) decrease in inter-fund balances receivable	200	17,072	252	897	0	496	24	(24)	(732)	251	(74)	141	(31)	479	(56)	52	(417)	19,365
Increase (decrease) in reserve for unliquidated obligations	615	538	(93)	(225)	0	(505)	(104)	115	(254)	220	(20)	(27)	(34)	(23)	(1)	(106)	109	(13)
Increase (decrease) in accounts payable	(138)	(550)	25	(72)	0	(238)	32	15	89	(119)	(24)	(56)	(80)	(3)	(11)	11	(107)	(1,012)
Increase (decrease) in other current liabilities	(33)	(65)	1	0	0	0	0	0	6	0	0	0	(2)	(3)	(1)	1	(30)	(67)
Increase (decrease) in inter-fund balances payable	0	(16,441)	0	0	0	0	175	0	0	0	0	0	0	0	0	0	175	(16,441)
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>761</b>	<b>1,373</b>	<b>325</b>	<b>723</b>	<b>0</b>	<b>4</b>	<b>217</b>	<b>135</b>	<b>123</b>	<b>157</b>	<b>88</b>	<b>193</b>	<b>261</b>	<b>681</b>	<b>26</b>	<b>64</b>	<b>1,801</b>	<b>3,331</b>
Increase (decrease) in funds held for third parties	0	0	3	(1)	0	0	0	0	0	0	0	0	0	8	0	0	4	7
Credits to participating States	(834)	(1,754)	(347)	(834)	0	(357)	(164)	0	(66)	(268)	(77)	(192)	(337)	(663)	(30)	(58)	(1,854)	(4,126)
Transfer between Funds	0	0	0	0	0	(346)	0	0	0	0	0	0	0	0	0	0	0	(346)
<b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>	<b>(834)</b>	<b>(1,754)</b>	<b>(344)</b>	<b>(835)</b>	<b>0</b>	<b>(703)</b>	<b>(164)</b>	<b>0</b>	<b>(66)</b>	<b>(268)</b>	<b>(77)</b>	<b>(192)</b>	<b>(337)</b>	<b>(655)</b>	<b>(30)</b>	<b>(58)</b>	<b>(1,850)</b>	<b>(4,465)</b>
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>(72)</b>	<b>(381)</b>	<b>(19)</b>	<b>(113)</b>	<b>0</b>	<b>(699)</b>	<b>53</b>	<b>135</b>	<b>57</b>	<b>(111)</b>	<b>11</b>	<b>1</b>	<b>(75)</b>	<b>25</b>	<b>(4)</b>	<b>7</b>	<b>(49)</b>	<b>(1,135)</b>

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## STATEMENT 19: OSCE Field Operations South-Eastern Europe, Statement of Cash Surplus\*

for the Year Ending 31 December 2009

	Mission in Kosovo		Tasks in Bosnia and Herzegovina		Mission to Croatia		Office in Zagreb		Mission to Serbia		Presence in Albania		Spillover Monitor Mission to Skopje		Mission to Montenegro		TOTAL FOR SOUTH-EASTERN EUROPE	
	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	222	680	69	159	0	16	102	32	452	139	77	96	114	206	59	41	1,094	1,370
Add Contributions Receivable 1. Jan	559	727	440	390	0	165	2	0	327	269	235	240	329	255	19	5	1,911	2,052
Less Contributions Receivable at Period End	(735)	(559)	(393)	(440)	0	0	(16)	(2)	(230)	(327)	(190)	(235)	(230)	(329)	(21)	(19)	(1,814)	(1,911)
<b>CASH SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>46</b>	<b>848</b>	<b>116</b>	<b>110</b>	<b>0</b>	<b>182</b>	<b>88</b>	<b>30</b>	<b>550</b>	<b>81</b>	<b>121</b>	<b>102</b>	<b>212</b>	<b>133</b>	<b>57</b>	<b>27</b>	<b>1,191</b>	<b>1,511</b>
<b>Cash Surplus 1. Jan</b>	1,681	2,588	457	1,181	0	521	30	0	147	334	179	269	470	1,000	56	87	3,019	5,980
Less Credits to participating States / Transfers	(834)	(1,754)	(347)	(834)	0	(357)	(164)	0	(66)	(268)	(77)	(192)	(337)	(663)	(30)	(58)	(1,854)	(4,126)
Cash Surplus at Period End	893	1,681	226	457	0	346	(46)	30	631	147	223	179	345	470	83	56	2,356	3,365
Add contributions receivable at Period End	735	559	393	440	0	0	16	2	230	327	190	235	230	329	21	19	1,814	1,911
<b>Fund Balance at Period End</b>	<b>1,628</b>	<b>2,240</b>	<b>618</b>	<b>896</b>	<b>0</b>	<b>346</b>	<b>(30)</b>	<b>32</b>	<b>860</b>	<b>474</b>	<b>414</b>	<b>413</b>	<b>575</b>	<b>798</b>	<b>105</b>	<b>76</b>	<b>4,170</b>	<b>5,276</b>

\*See note 2/7

## STATEMENT 20: OSCE Field Operations Eastern Europe Statement of Income, Expenditure and Changes in Fund Balance

for the Year Ending 31 December 2009

		Mission to Moldova		Project Co- ordinator in Ukraine		Office in Minsk		Rep.on the Latvian- Russian Joint Commission on Military Pensioners		TOTAL FOR EASTERN EUROPE	
	Note	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008
Assessed Contributions	2/5	1,950	1,956	2,266	2,314	933	900	8	7	5,157	5,178
Miscellaneous Income	2/5	19	6	3	7	0	0	0	0	21	13
Currency Exchange Adjustments	2/4	3	13	(163)	76	(4)	0	0	0	(164)	90
Savings on prior year ULO's	9	13	20	4	3	7	12	0	0	23	35
<b>TOTAL INCOME</b>	2/5	<b>1,984</b>	1,996	<b>2,109</b>	2,400	<b>936</b>	912	<b>8</b>	7	<b>5,037</b>	5,316
<b>TOTAL EXPENDITURE</b>	2/6	<b>1,936</b>	1,948	<b>2,265</b>	2,280	<b>918</b>	877	<b>7</b>	7	<b>5,126</b>	5,112
<b>EXCESS OF INCOME OVER EXPENDITURE</b>		<b>48</b>	48	<b>(156)</b>	121	<b>18</b>	35	<b>1</b>	0	<b>(89)</b>	204
Less credits to participating States / transfers	2/7	(43)	(69)	98	(115)	(42)	(215)	0	(2)	12	(401)
Fund Balance 1 January		146	167	78	73	131	311	1	3	357	554
<b>Fund Balance at Period End</b>		<b>151</b>	146	<b>20</b>	78	<b>107</b>	131	<b>1</b>	1	<b>279</b>	357

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## STATEMENT 21: OSCE Field Operations Eastern Europe Statement of Asset, Liabilities and Fund Balance

as at 31 December 2009

		Mission to Moldova		Project Co-ordinator in Ukraine		Office in Minsk		Rep.on the Latvian- Russian Joint Commission on Military Pensioners		TOTAL FOR EASTERN EUROPE	
		2009	2008	2009	2008	2009	2008	2009	2008	2009	2008
EUR '000											
	<b>Note</b>										
Cash and Short-term Deposit Budgetary	2/3	54	38	1,078	275	37	26	0	0	1,169	339
Assessed Contributions Receivable	4	55	72	57	38	44	49	0	0	156	159
Accounts Receivable	5	40	33	90	51	13	6	0	0	142	90
Prepaid Expenses and Advances	6	4	8	382	17	0	0	0	0	386	25
Due From Other Funds		73	162	0	0	43	84	1	1	117	246
<b>TOTAL ASSETS</b>		<b>225</b>	<b>313</b>	<b>1,606</b>	<b>380</b>	<b>137</b>	<b>165</b>	<b>1</b>	<b>1</b>	<b>1,969</b>	<b>859</b>
Accounts Payable	8	29	19	112	3	4	3	0	0	144	25
Reserve for unliquidated obligations	9	45	148	91	33	16	30	0	0	151	211
Due To Other Funds		0	0	1,384	259	0	0	0	0	1,384	259
Other current liabilities		0	0	0	7	9	0	0	0	10	7
<b>TOTAL LIABILITIES</b>		<b>74</b>	<b>167</b>	<b>1,587</b>	<b>302</b>	<b>29</b>	<b>34</b>	<b>0</b>	<b>0</b>	<b>1,690</b>	<b>502</b>
Fund Balance		151	146	20	78	107	131	1	1	279	357
<b>TOTAL FUND BALANCES</b>		<b>151</b>	<b>146</b>	<b>20</b>	<b>78</b>	<b>107</b>	<b>131</b>	<b>1</b>	<b>1</b>	<b>279</b>	<b>357</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>225</b>	<b>313</b>	<b>1,606</b>	<b>380</b>	<b>137</b>	<b>165</b>	<b>1</b>	<b>1</b>	<b>1,969</b>	<b>859</b>

## STATEMENT 22: OSCE Field Operations Eastern Europe, Statement of Cash Flow

for the Year Ending 31 December 2009

	Mission to Moldova		Project Co-ordinator in Ukraine		Office in Minsk		Rep.on the Latvian- Russian Joint Commission on Military Pensioners		TOTAL FOR EASTERN EUROPE	
EUR '000	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008
<b>NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>	<b>48</b>	<b>48</b>	<b>(156)</b>	<b>121</b>	<b>18</b>	<b>35</b>	<b>1</b>	<b>0</b>	<b>(89)</b>	<b>204</b>
(Increase) decrease in assessed contributions receivable	18	(16)	(19)	18	5	5	0	0	3	7
(Increase) decrease in accounts receivable	(7)	4	(38)	(4)	(7)	(6)	0	0	(52)	(6)
(Increase) decrease in prepaid expenditure and advances	4	61	(365)	862	0	0	0	0	(361)	923
(Increase) decrease in inter-fund balances receivable	88	9	0	0	41	159	0	2	129	169
Increase (decrease) in reserve for unliquidated obligations	(103)	21	58	(45)	(15)	(2)	0	0	(60)	(25)
Increase (decrease) in accounts payable	10	(33)	109	(8)	(1)	3	0	0	118	(38)
Increase (decrease) in Other Current Liabilities	0	(1)	(7)	7	9	(3)	0	0	3	3
Increase (decrease) in inter-fund balances payable	0	0	1,125	(841)	0	0	0	0	1,125	(841)
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>58</b>	<b>93</b>	<b>705</b>	<b>109</b>	<b>51</b>	<b>191</b>	<b>0</b>	<b>2</b>	<b>815</b>	<b>396</b>
Credits to Participating States/Transfers	(43)	(69)	98	(115)	(42)	(215)	0	(2)	12	(401)
<b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>	<b>(43)</b>	<b>(69)</b>	<b>98</b>	<b>(115)</b>	<b>(42)</b>	<b>(215)</b>	<b>0</b>	<b>(2)</b>	<b>12</b>	<b>(401)</b>
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>16</b>	<b>24</b>	<b>803</b>	<b>(6)</b>	<b>9</b>	<b>(23)</b>	<b>0</b>	<b>0</b>	<b>828</b>	<b>(5)</b>

## STATEMENT 23: OSCE Field Operations Eastern Europe, Statement of Cash Surplus\*

for the Year Ending 31 December 2009

	Mission to Moldova		Project Co-ordinator in Ukraine		Office in Minsk		Rep.on the Latvian-Russian Joint Commission on Military Pensioners		TOTAL FOR EASTERN EUROPE	
EUR '000	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	48	48	(156)	121	18	35	1	0	(89)	204
Add Contributions Receivable 1. Jan	72	56	38	55	49	54	0	0	159	165
Less Contributions Receivable at Period End	(55)	(72)	(57)	(38)	(44)	(49)	0	0	(156)	(159)
<b>CASH SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>65</b>	<b>31</b>	<b>(176)</b>	<b>138</b>	<b>23</b>	<b>40</b>	<b>0</b>	<b>0</b>	<b>(87)</b>	<b>210</b>
<b>Cash Surplus 1. Jan</b>	74	111	41	18	82	257	1	2	198	388
Less credits to participating states / transfers	(43)	(69)	98	(115)	(42)	(215)	0	(2)	12	(401)
Cash Surplus at Period End	97	74	(37)	41	64	82	1	1	124	198
Add contributions receivable at Period End	55	72	57	38	44	49	0	0	156	159
<b>Fund Balance at Period End</b>	<b>151</b>	<b>146</b>	<b>20</b>	<b>78</b>	<b>107</b>	<b>131</b>	<b>1</b>	<b>1</b>	<b>279</b>	<b>357</b>

\*See note 2/7

## STATEMENT 24: OSCE Field Operations Caucasus, Statement of Income, Expenditure and Changes in Fund Balance

for the Year Ending 31 December 2009

		Mission to Georgia		End of Mandate Procedure (Georgia)		Office in Yerevan		Office in Baku		Funds Relating to the Conflict Dealt with by the OSCE Minsk Conference*		TOTAL FOR CAUCASUS	
		2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008
EUR '000													
	<b>Note</b>												
Assessed Contributions	2/5	0	8,629	4,221	n/a	2,616	2,455	2,619	2,499	1,833	2,196	11,289	15,779
Miscellaneous Income	2/5	4	53	654	n/a	6	1	1	1	1	0	667	55
Currency Exchange Adjustments	2/4	42	(13)	(1)	n/a	(51)	36	(42)	0	(1)	1	(53)	23
Savings on prior year ULO's	9	74	59	12	n/a	11	13	18	12	2	4	116	88
<b>TOTAL INCOME</b>	2/5	<b>120</b>	8,729	<b>4,887</b>	n/a	<b>2,582</b>	2,504	<b>2,596</b>	2,511	<b>1,835</b>	2,201	<b>12,019</b>	15,945
<b>TOTAL EXPENDITURE</b>	2/6	<b>0</b>	8,521	<b>4,221</b>	n/a	<b>2,615</b>	2,416	<b>2,569</b>	2,459	<b>1,831</b>	1,636	<b>11,235</b>	15,031
<b>EXCESS OF INCOME OVER EXPENDITURE</b>		<b>120</b>	208	<b>666</b>	n/a	<b>(33)</b>	88	<b>27</b>	53	<b>4</b>	566	<b>783</b>	914
Less credits to participating States / Transfers	2/7	0	(651)	0	n/a	(47)	(77)	(70)	(158)	(62)	(104)	(179)	(990)
Fund Balance 1 January		1,200	1,644	0	n/a	180	169	174	279	743	282	2,297	2,373
<b>Fund Balance at Period End</b>		<b>1,320</b>	1,200	<b>666</b>	n/a	<b>100</b>	180	<b>131</b>	174	<b>684</b>	743	<b>2,902</b>	2,297

\* Note - Includes the following Funds: High Level Planning Group, The Minsk Process and Personal Representative of the CiO

## STATEMENT 25: OSCE Field Operations Caucasus, Statement of Assets, Liabilities and Fund Balance

as at 31 December 2009

	Note	Mission to Georgia		End of Mandate Procedure (Georgia)		Office in Yerevan		Office in Baku		Funds Relating to the Conflict Dealt with by the OSCE Minsk Conference*		TOTAL FOR CAUCASUS	
		2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008
EUR '000													
Cash and Short-term Deposit Budgetary	2/3	0	199	0	n/a	7	172	66	173	112	29	185	574
Assessed Contributions Receivable	4	352	399	20	n/a	52	66	56	75	91	121	571	662
Accounts Receivable	5	0	0	0	n/a	0	0	0	0	0	0	0	0
Prepaid Expenses and Advances	6	13	284	0	n/a	19	58	88	141	3	11	124	494
Due From Other Funds		955	1,037	843	n/a	85	27	186	0	947	1,150	3,015	2,215
<b>TOTAL ASSETS</b>		<b>1,320</b>	<b>1,920</b>	<b>863</b>	<b>n/a</b>	<b>162</b>	<b>324</b>	<b>396</b>	<b>389</b>	<b>1,153</b>	<b>1,311</b>	<b>3,895</b>	<b>3,944</b>
Accounts Payable	8	0	366	0	n/a	16	77	66	41	0	0	82	485
Reserve for unliquidated obligations	9	0	350	107	n/a	46	67	198	117	60	159	411	694
Contributions Received in Advance	12	0	0	0	n/a	0	0	0	0	409	409	409	409
Due To Other Funds		0	0	0	n/a	0	0	0	55	0	0	0	55
Other current liabilities		0	2	90	n/a	0	0	0	1	0	0	91	4
<b>TOTAL LIABILITIES</b>		<b>0</b>	<b>719</b>	<b>197</b>	<b>n/a</b>	<b>62</b>	<b>144</b>	<b>265</b>	<b>215</b>	<b>469</b>	<b>568</b>	<b>993</b>	<b>1,647</b>
Fund Balance		1,320	1,200	666	n/a	100	180	131	174	684	743	2,902	2,297
<b>TOTAL FUND BALANCES</b>		<b>1,320</b>	<b>1,200</b>	<b>666</b>	<b>n/a</b>	<b>100</b>	<b>180</b>	<b>131</b>	<b>174</b>	<b>684</b>	<b>743</b>	<b>2,902</b>	<b>2,297</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>1,320</b>	<b>1,920</b>	<b>863</b>	<b>n/a</b>	<b>162</b>	<b>324</b>	<b>396</b>	<b>389</b>	<b>1,153</b>	<b>1,311</b>	<b>3,895</b>	<b>3,944</b>

\* Note - Includes the following Funds: High Level Planning Group, The Minsk Process and Personal Representative of the CiO



**STATEMENT 26: OSCE Field Operations Caucasus, Statement of Cash Flow**  
for the Year Ending 31 December 2009

	Mission to Georgia		End of Mandate Procedure (Georgia)		Office in Yerevan		Office in Baku		Funds Relating to the Conflict Dealt with by the OSCE Minsk Conference*		TOTAL FOR CAUCASUS	
EUR '000	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008
<b>NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>	120	208	666	n/a	(33)	88	27	53	4	566	783	914
(Increase) decrease in assessed contributions receivable	47	111	(20)	n/a	15	(21)	19	(24)	30	(6)	91	59
(Increase) decrease in accounts receivable	0	0	0	n/a	0	0	0	0	0	0	0	0
(Increase) decrease in prepaid expenditure and advances	270	679	0	n/a	39	(29)	52	35	8	(11)	370	673
(Increase) decrease in inter-fund balances receivable	82	104	(843)	n/a	(57)	109	(186)	106	203	(571)	(800)	(251)
Increase (decrease) in reserve for unliquidated obligations	(350)	(328)	107	n/a	(21)	(63)	81	(238)	(99)	146	(283)	(482)
Increase (decrease) in accounts payable	(366)	0	0	n/a	(61)	52	25	13	0	0	(402)	65
Increase (decrease) in other current liabilities	(2)	2	90	n/a	0	0	(1)	1	0	0	87	3
Increase (decrease) in inter-fund balances payable	0	0	0	n/a	0	0	(55)	55	0	(69)	(55)	(13)
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>(199)</b>	<b>775</b>	<b>0</b>	n/a	<b>(118)</b>	<b>137</b>	<b>(38)</b>	<b>2</b>	<b>146</b>	<b>55</b>	<b>(210)</b>	<b>969</b>
Credits to participating States	0	(651)	0	n/a	(47)	(77)	(70)	(158)	(62)	(104)	(179)	(990)
<b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>	<b>0</b>	<b>(651)</b>	<b>0</b>	n/a	<b>(47)</b>	<b>(77)</b>	<b>(70)</b>	<b>(158)</b>	<b>(62)</b>	<b>(104)</b>	<b>(179)</b>	<b>(990)</b>
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>(199)</b>	<b>124</b>	<b>0</b>	n/a	<b>(165)</b>	<b>60</b>	<b>(108)</b>	<b>(156)</b>	<b>83</b>	<b>(50)</b>	<b>(389)</b>	<b>(21)</b>

\* Note - Includes the following Funds: High Level Planning Group, The Minsk Process and Personal Representative of the CiO

**STATEMENT 27: OSCE Field Operations Caucasus, Statement of Cash Surplus\***  
for the Year Ending 31 December 2009

	Mission to Georgia		End of Mandate Procedure (Georgia)		Office in Yerevan		Office in Baku		Funds Relating to the Conflict Dealt with by the OSCE Minsk Conference**		TOTAL FOR CAUCASUS	
EUR '000	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	120	208	666	n/a	(33)	88	27	53	4	566	783	914
Add Contributions Receivable 1. Jan	399	510	0	n/a	66	45	75	52	121	115	662	721
Less Contributions Receivable at Period End	(352)	(399)	(20)	n/a	(52)	(66)	(56)	(75)	(91)	(121)	(571)	(662)
<b>CASH SURPLUS FOR THE YEAR</b>	<b>167</b>	<b>318</b>	<b>646</b>	<b>n/a</b>	<b>(18)</b>	<b>67</b>	<b>46</b>	<b>29</b>	<b>34</b>	<b>559</b>	<b>875</b>	<b>974</b>
<b>Cash Surplus 1. Jan</b>	801	1,134	0	n/a	114	124	99	227	622	167	1,635	1,652
Less Credits to participating States / Transfers	0	(651)	0	n/a	(47)	(77)	(70)	(158)	(62)	(104)	(179)	(990)
Cash Surplus at Period End	968	801	646	n/a	49	114	75	99	593	622	2,331	1,635
Add contributions receivable at Period End	352	399	20	n/a	52	66	56	75	91	121	571	662
<b>Fund Balance at Period End</b>	<b>1,320</b>	<b>1,200</b>	<b>666</b>	<b>n/a</b>	<b>100</b>	<b>180</b>	<b>131</b>	<b>174</b>	<b>684</b>	<b>743</b>	<b>2,902</b>	<b>2,297</b>

\*See note 2/7

\*\* Note - Includes the following Funds: High Level Planning Group, The Minsk Process and Personal Representative of the CiO

**STATEMENT 28: OSCE Field Operations Central Asia, Statement of Income, Expenditure and Changes in Fund Balance**  
for the Year Ending 31 December 2009

EUR '000	Note	Centre in Astana		Centre in Ashgabat		Centre in Bishkek		Project Co-ordinator in Uzbekistan		Office in Tajikistan/Centre in Dushanbe 07		TOTAL FOR CENTRAL ASIA	
		2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008
Assessed Contributions	2/5	<b>2,007</b>	2,056	<b>1,347</b>	1,259	<b>5,406</b>	5,052	<b>1,870</b>	1,439	<b>5,487</b>	4,702	<b>16,117</b>	14,507
Miscellaneous Income	2/5	<b>4</b>	17	<b>1</b>	5	<b>3</b>	5	<b>13</b>	4	<b>4</b>	12	<b>24</b>	43
Currency Exchange Adjustments	2/4	<b>(21)</b>	29	<b>(5)</b>	6	<b>(114)</b>	70	<b>(2)</b>	4	<b>(42)</b>	197	<b>(185)</b>	307
Savings on prior year ULO's	9	<b>14</b>	21	<b>4</b>	10	<b>20</b>	25	<b>84</b>	27	<b>84</b>	18	<b>206</b>	101
<b>TOTAL INCOME</b>	2/5	<b>2,003</b>	2,124	<b>1,347</b>	1,280	<b>5,315</b>	5,152	<b>1,964</b>	1,474	<b>5,533</b>	4,929	<b>16,162</b>	14,958
<b>TOTAL EXPENDITURE</b>	2/6	<b>1,961</b>	1,999	<b>1,346</b>	1,217	<b>5,399</b>	5,051	<b>1,865</b>	1,399	<b>5,366</b>	4,625	<b>15,938</b>	14,291
<b>EXCESS OF INCOME OVER EXPENDITURE</b>		<b>42</b>	124	<b>0</b>	64	<b>(84)</b>	101	<b>99</b>	75	<b>167</b>	303	<b>224</b>	667
Less credits to participating States / Transfers	2/7	<b>(65)</b>	(138)	<b>(32)</b>	(168)	<b>(121)</b>	(140)	<b>(40)</b>	(197)	<b>(59)</b>	(398)	<b>(317)</b>	(1,042)
Fund Balance 1 January		<b>235</b>	249	<b>130</b>	235	<b>285</b>	325	<b>160</b>	282	<b>496</b>	592	<b>1,307</b>	1,682
<b>Fund Balance at Period End</b>		<b>212</b>	235	<b>99</b>	130	<b>80</b>	285	<b>219</b>	160	<b>605</b>	496	<b>1,215</b>	1,307

## STATEMENT 29: OSCE Field Operations Central Asia, Statement of Assets, Liabilities and Fund Balance

as at 31 December 2009

EUR '000		Centre in Astana		Centre in Ashgabat		Centre in Bishkek		Project Co-ordinator in Uzbekistan		Office in Tajikistan/Centre in Dushanbe 07		TOTAL FOR CENTRAL ASIA	
	Note	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008
Cash and Short-term Deposit Budgetary	2/3	175	72	79	54	131	329	158	112	225	297	767	864
Assessed Contributions Receivable	4	48	64	34	35	86	116	45	30	134	171	347	415
Accounts Receivable	5	(1)	0	0	0	63	111	12	0	0	25	74	137
Prepaid Expenses and Advances	6	42	50	0	0	84	271	55	78	244	554	425	953
Due From Other Funds		92	129	41	84	71	0	180	235	686	122	1,070	570
<b>TOTAL ASSETS</b>		<b>358</b>	314	<b>154</b>	172	<b>435</b>	827	<b>449</b>	456	<b>1,288</b>	1,170	<b>2,684</b>	2,938
Accounts Payable	8	22	14	6	1	39	59	74	32	226	228	367	335
Reserve for unliquidated obligations	9	123	63	50	39	315	377	156	263	453	438	1,097	1,181
Funds held for third parties	11	0	0	0	0	0	0	0	0	0	0	0	0
Due To Other Funds		0	0	0	0	0	105	0	0	0	0	0	105
Other current liabilities		1	1	0	1	0	0	0	1	5	7	6	10
<b>TOTAL LIABILITIES</b>		<b>146</b>	79	<b>55</b>	42	<b>355</b>	542	<b>230</b>	295	<b>684</b>	673	<b>1,469</b>	1,631
Fund Balance		212	235	99	130	80	285	219	160	605	496	1,215	1,307
<b>TOTAL FUND BALANCE</b>		<b>212</b>	235	<b>99</b>	130	<b>80</b>	285	<b>219</b>	160	<b>605</b>	496	<b>1,215</b>	1,307
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>358</b>	314	<b>154</b>	172	<b>435</b>	827	<b>449</b>	456	<b>1,288</b>	1,170	<b>2,684</b>	2,938

**STATEMENT 30: OSCE Field Operations Central Asia, Statement of Cash Flow**  
for the Year Ending 31 December 2009

EUR '000	Centre in Astana		Centre in Ashgabat		Centre in Bishkek		Project Co- ordinator in Uzbekistan		Office in Tajikistan/Centre in Dushanbe 07		TOTAL FOR CENTRAL ASIA	
	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008
<b>EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>	42	124	0	64	(84)	101	99	75	167	303	224	667
(Increase) decrease in assessed contributions receivable	15	(18)	1	0	30	(52)	(15)	15	37	(36)	68	(92)
(Increase) decrease in accounts receivable	1	0	0	0	48	(46)	(12)	0	25	(25)	62	(71)
(Increase) decrease in prepaid expenditure and advances	7	(15)	0	9	187	44	23	92	310	(360)	528	(230)
(Increase) decrease in inter-fund balances receivable	37	46	43	126	(71)	228	55	22	(563)	188	(500)	609
Increase (decrease) in reserve for unliquidated obligations	60	14	10	(1)	(62)	33	(107)	67	14	129	(84)	243
Increase (decrease) in accounts payable	8	(26)	4	(27)	(20)	(33)	42	(2)	(3)	174	32	85
Increase (decrease) in other current liabilities	0	1	(1)	1	0	0	(1)	(6)	(2)	5	(4)	2
Increase (decrease) in inter-fund balances payable	0	0	0	0	(105)	105	0	0	0	0	(105)	105
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>169</b>	<b>126</b>	<b>57</b>	<b>172</b>	<b>(77)</b>	<b>380</b>	<b>86</b>	<b>263</b>	<b>(13)</b>	<b>378</b>	<b>221</b>	<b>1,319</b>
Credits to participating States	(65)	(138)	(32)	(168)	(121)	(140)	(40)	(197)	(59)	(398)	(317)	(1,042)
<b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>	<b>(65)</b>	<b>(138)</b>	<b>(32)</b>	<b>(168)</b>	<b>(121)</b>	<b>(140)</b>	<b>(40)</b>	<b>(197)</b>	<b>(59)</b>	<b>(398)</b>	<b>(317)</b>	<b>(1,042)</b>
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>103</b>	<b>(12)</b>	<b>25</b>	<b>4</b>	<b>(198)</b>	<b>239</b>	<b>45</b>	<b>67</b>	<b>(72)</b>	<b>(20)</b>	<b>(96)</b>	<b>278</b>

**STATEMENT 31: OSCE Field Operations Central Asia, Statement of Cash Surplus\***  
for the Year Ending 31 December 2009

EUR '000	Centre in Astana		Centre in Ashgabat		Centre in Bishkek		Project Co- ordinator in Uzbekistan		Office in Tajikistan/Centre in Dushanbe 07		TOTAL FOR CENTRAL ASIA	
	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	42	124	0	64	(84)	101	99	75	167	303	224	667
Add Contributions Receivable 1. Jan	64	45	35	35	116	64	30	45	171	134	415	323
Less Contributions Receivable at Period End	(48)	(64)	(34)	(35)	(86)	(116)	(45)	(30)	(134)	(171)	(347)	(415)
<b>CASH SURPLUS FOR THE YEAR</b>	<b>57</b>	<b>106</b>	<b>1</b>	<b>63</b>	<b>(55)</b>	<b>49</b>	<b>84</b>	<b>90</b>	<b>204</b>	<b>267</b>	<b>292</b>	<b>575</b>
<b>Cash Surplus 1. Jan</b>	171	204	95	200	169	261	131	237	326	457	892	1,359
Less Credits to participating States / Transfers	(65)	(138)	(32)	(168)	(121)	(140)	(40)	(197)	(59)	(398)	(317)	(1,042)
Cash Surplus at Period End	163	171	64	95	(6)	169	175	131	471	326	868	892
Add contributions receivable at Period End	48	64	34	35	86	116	45	30	134	171	347	415
<b>Fund Balance at Period End</b>	<b>212</b>	<b>235</b>	<b>99</b>	<b>130</b>	<b>80</b>	<b>285</b>	<b>219</b>	<b>160</b>	<b>605</b>	<b>496</b>	<b>1,215</b>	<b>1,307</b>

\*See note 2/7

## STATEMENT 32: Extra-budgetary Part 1 Statement of Income, Expenditure and Changes in Fund Balance

for the Year Ending 31 December 2009

		Funds to support OSCE action for peace, democracy and stability in BiH		Fund to foster the integration of recently admitted participating States		Fund for activities relating to Economic and Environmental Aspect of Security		Fund for activities related to the Removal and Destruction of Russian Ammunition and Armaments from Moldova		Fund relating to the Stability Pact for South Eastern Europe	
		2009	2008	2009	2008	2009	2008	2009	2008	2009	2008
EUR '000											
	<b>Note</b>										
Extrabudgetary Contributions	3	683	814	0	0	809	1,218	0	0	0	0
Miscellaneous Income	2/5	0	0	0	0	0	0	0	0	0	0
Currency Exchange Adjustments	2/4	0	0	0	0	0	0	(960)	838	0	0
Savings on prior year ULO's	9	0	0	0	0	0	0	0	0	0	0
Other Adjustments	10	(24)	50	0	0	(3)	(208)	0	0	0	0
<b>TOTAL INCOME</b>	2/5	<b>659</b>	864	<b>0</b>	0	<b>805</b>	1,009	<b>(960)</b>	838	<b>0</b>	0
<b>TOTAL EXPENDITURE</b>	2/6	<b>384</b>	941	<b>0</b>	0	<b>1,008</b>	808	<b>43</b>	57	<b>0</b>	0
<b>EXCESS OF INCOME OVER EXPENDITURE</b>		<b>275</b>	(77)	<b>0</b>	0	<b>(203)</b>	201	<b>(1,004)</b>	782	<b>0</b>	0
Refund of unspent XB contributions to Donors		(47)	(5)	0	0	0	(4)	0	0	0	0
Fund Balance 1 January		974	1,056	31	31	1,316	1,118	7,308	6,526	15	15
<b>Fund Balance at Period End</b>		<b>1,202</b>	974	<b>31</b>	31	<b>1,113</b>	1,316	<b>6,304</b>	7,308	<b>15</b>	15

## STATEMENT 33: Extra-budgetary Part 1 Statement of Assets, Liabilities and Fund Balance

as at 31 December 2009

	Note	Funds to support OSCE action for peace, democracy and stability in BiH		Fund to foster the integration of recently admitted participating States		Fund for activities relating to Economic and Environmental Aspect of Security		Fund for activities related to the Removal and Destruction of Russian Ammunition and Armaments from Moldova		Fund relating to the Stability Pact for South Eastern Europe	
		2009	2008	2009	2008	2009	2008	2009	2008	2009	2008
EUR '000											
Accounts Receivable	5	0	0	0	0	0	0	0	0	0	0
Prepaid Expenses and Advances	6	0	0	0	0	0	0	0	0	0	0
Due From Other Funds		1,207	976	31	31	1,772	1,569	6,305	7,310	15	15
<b>TOTAL ASSETS</b>		<b>1,207</b>	<b>976</b>	<b>31</b>	<b>31</b>	<b>1,772</b>	<b>1,569</b>	<b>6,305</b>	<b>7,310</b>	<b>15</b>	<b>15</b>
Accounts Payable	8	0	0	0	0	0	0	0	0	0	0
Reserve for unliquidated obligations	9	5	2	0	0	659	253	0	2	0	0
Due To Other Funds		0	0	0	0	0	0	0	0	0	0
Other current liabilities		0	0	0	0	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>		<b>5</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>659</b>	<b>253</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>
Fund Balance		1,202	974	31	31	1,113	1,316	6,304	7,308	15	15
<b>TOTAL FUND BALANCE</b>		<b>1,202</b>	<b>974</b>	<b>31</b>	<b>31</b>	<b>1,113</b>	<b>1,316</b>	<b>6,304</b>	<b>7,308</b>	<b>15</b>	<b>15</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>1,207</b>	<b>976</b>	<b>31</b>	<b>31</b>	<b>1,772</b>	<b>1,569</b>	<b>6,305</b>	<b>7,310</b>	<b>15</b>	<b>15</b>



### STATEMENT 34: Extra-budgetary Part 1 Statement of Cash Flow

for the Year Ending 31 December 2009

	Funds to support OSCE action for peace, democracy and stability in BiH		Fund to foster the integration of recently admitted participating States		Fund for activities relating to Economic and Environmental Aspect of Security		Fund for activities related to the Removal and Destruction of Russian Ammunition and Armaments from		Fund relating to the Stability Pact for South Eastern Europe	
EUR '000	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008
<b>EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>	275	(77)	0	0	(203)	201	(1,004)	782	0	0
(Increase) decrease in accounts receivable	0	0	0	0	0	0	0	0	0	0
(Increase) decrease in prepaid expenditure and advances	0	0	0	0	0	0	0	0	0	0
(Increase) decrease in inter-fund balances receivable	(231)	80	0	0	(203)	885	1,005	(784)	0	0
Increase (decrease) in reserve for unliquidated obligations	3	1	0	0	406	(1,083)	(2)	2	0	0
Increase (decrease) in accounts payable	0	0	0	0	0	0	0	0	0	0
Increase (decrease) in inter-fund balances payable	0	0	0	0	0	0	0	0	0	0
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>47</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Refund of unspent extrabudgetary contribution	(47)	(5)	0	0	0	(4)	0	0	0	0
<b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>	<b>(47)</b>	<b>(5)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(4)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## STATEMENT 35: Extra-budgetary Part 2 Statement of Income, Expenditure and Changes in Fund Balance

for the Year Ending 31 December 2009

		Fund for Activities related to the Reduction of Military Forces and Equipment from Georgia		Bishkek Conference		The Partnership Fund		Other Activities and Special Projects		Total Extra-Budgetary Funds	
	Note	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008
Extrabudgetary Contributions	3	59	30	0	0	75	538	23,020	25,943	24,646	28,543
Miscellaneous Income	2/5	0	0	0	0	0	0	0	0	0	0
Currency Exchange Adjustments	2/4	0	0	0	0	0	0	0	0	(960)	838
Savings on prior year ULO's	9	0	0	0	0	0	0	0	0	0	0
Other Adjustments	10	(59)	0	0	(14)	33	14	54	225	0	67
<b>TOTAL INCOME</b>	2/5	<b>0</b>	<b>30</b>	<b>0</b>	<b>(14)</b>	<b>108</b>	<b>552</b>	<b>23,074</b>	<b>26,168</b>	<b>23,686</b>	<b>29,448</b>
<b>TOTAL EXPENDITURE</b>	2/6	<b>0</b>	<b>18</b>	<b>0</b>	<b>0</b>	<b>183</b>	<b>60</b>	<b>21,419</b>	<b>19,369</b>	<b>23,038</b>	<b>21,252</b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>		<b>0</b>	<b>12</b>	<b>0</b>	<b>(14)</b>	<b>(75)</b>	<b>492</b>	<b>1,654</b>	<b>6,799</b>	<b>648</b>	<b>8,195</b>
Refund of unspent XB contributions to Donors		0	0	0	0	(9)	0	(1,218)	(1,372)	(1,274)	(1,381)
Fund Balance 1 January		687	675	12	26	492	0	28,557	23,130	39,392	32,577
<b>Fund Balance at Period End</b>		<b>687</b>	<b>687</b>	<b>12</b>	<b>12</b>	<b>408</b>	<b>492</b>	<b>28,993</b>	<b>28,557</b>	<b>38,765</b>	<b>39,392</b>

**STATEMENT 36: Extra-budgetary Part 2 Statement of Assets, Liabilities and Fund Balance**  
as at 31 December 2009

		Fund for Activities related to the Reduction of Military Forces and Equipment from Georgia		Bishkek Conference		The Partnership Fund		Other Activities and Special Projects		Total Extra-Budgetary Funds	
		2009	2008	2009	2008	2009	2008	2009	2008	2009	2008
EUR '000											
	<b>Note</b>										
Accounts Receivable	5	0	0	0	0	0	0	0	0	0	0
Prepaid Expenses and Advances	6	0	0	0	0	0	0	0	0	0	0
Due From Other Funds		687	687	12	12	453	492	35,201	31,664	45,683	42,756
<b>TOTAL ASSETS</b>		<b>687</b>	<b>687</b>	<b>12</b>	<b>12</b>	<b>453</b>	<b>492</b>	<b>35,201</b>	<b>31,664</b>	<b>45,683</b>	<b>42,756</b>
Accounts Payable	8	0	0	0	0	0	0	0	0	0	0
Reserve for unliquidated obligations	9	0	0	0	0	45	0	6,102	2,896	6,811	3,153
Due To Other Funds		0	0	0	0	0	0	0	0	0	0
Other current liabilities		0	0	0	0	0	0	106	212	106	212
<b>TOTAL LIABILITIES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>45</b>	<b>0</b>	<b>6,208</b>	<b>3,108</b>	<b>6,917</b>	<b>3,364</b>
Fund Balance		687	687	12	12	408	492	28,993	28,557	38,765	39,392
<b>TOTAL FUND BALANCE</b>		<b>687</b>	<b>687</b>	<b>12</b>	<b>12</b>	<b>408</b>	<b>492</b>	<b>28,993</b>	<b>28,557</b>	<b>38,765</b>	<b>39,392</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>687</b>	<b>687</b>	<b>12</b>	<b>12</b>	<b>453</b>	<b>492</b>	<b>35,201</b>	<b>31,664</b>	<b>45,683</b>	<b>42,756</b>

## STATEMENT 37: Extra-budgetary Part 2 Statement of Cash Flow

for the Year Ending 31 December 2009

	Fund for Activities related to Bishkek Conference the Reduction of Military Forces and Equipment from Georgia		The Partnership Fund		Other Activities and Special Projects		Total Extra-Budgetary Funds			
EUR '000	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008
<b>EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>	<b>0</b>	12	<b>0</b>	(14)	<b>(75)</b>	492	<b>1,654</b>	6,799	<b>648</b>	8,195
(Increase) decrease in accounts receivable	0	0	0	0	0	0	0	0	0	0
(Increase) decrease in prepaid expenditure and advances	0	0	0	0	0	0	0	0	0	0
(Increase) decrease in inter-fund balances receivable	0	(9)	0	14	<b>39</b>	(492)	<b>(3,537)</b>	(6,495)	<b>(2,926)</b>	(6,800)
Increase (decrease) in reserve for unliquidated obligations	0	(3)	0	0	<b>45</b>	0	<b>3,206</b>	1,049	<b>3,658</b>	(33)
Increase (decrease) in accounts payable	0	0	0	0	0	0	0	0	0	0
Increase (decrease) in other current liabilities	0	0	0	0	0	0	<b>(106)</b>	19	<b>(106)</b>	19
Increase (decrease) in inter-fund balances payable	0	0	0	0	0	0	0	0	0	0
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>0</b>	0	<b>0</b>	0	<b>9</b>	0	<b>1,218</b>	1,372	<b>1,274</b>	1,381
Refund of unspent extrabudgetary contribution	0	0	0	0	<b>(9)</b>	0	<b>(1,218)</b>	(1,372)	<b>(1,274)</b>	(1,381)
<b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>	<b>0</b>	0	<b>0</b>	0	<b>(9)</b>	0	<b>(1,218)</b>	(1,372)	<b>(1,274)</b>	(1,381)
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>0</b>	0	<b>0</b>	0	<b>0</b>	0	<b>0</b>	0	<b>0</b>	0

## Chapter IV - Notes to the Financial Statements



# Notes to the Financial Statements

## Note 1 - Mandate

The OSCE, recognized as a regional arrangement under the United Nations' Charter, is a primary instrument for early warning, conflict prevention, crisis management and post-conflict rehabilitation in its area. Its approach to security is unique in being both comprehensive and co-operative. It is *comprehensive* in that it deals with three dimensions of security – the politico-military, the economic and environmental and the human. It therefore addresses a wide range of security-related concerns, including arms control, confidence-and security-building measures, human rights, national minorities, democratization, policing strategies, counter-terrorism, anti-trafficking measures and economic and environmental activities. It is *co-operative* in that all 56 States enjoy equal status. Decisions are taken by consensus and are politically but not legally binding.

## Note 2 - Significant Accounting Policies

### 2/1 Basis of presentation

The financial statements of the Organization are presented in thousands of Euro and are prepared in accordance with the Financial Regulations, the United Nations System Accounting Standards, and stated accounting policies.

### 2/2 Fund Accounting

The OSCE operates a system of fund accounting and the resulting financial statements present the financial results of budgetary Funds approved under PC.DEC/888 dated 2 April 2009 and subsequent budget revisions and Extra-budgetary Funds.

For purposes of the presentation and approval of the 2009 Unified Budget, Funds were grouped under (i) Funds related to the Secretariat and Institutions and (ii) Funds related to Field Operations, with the latter, in turn, being grouped into regions. This presentation is also followed in this Financial Report and Financial Statements.

The following Funds were operated during the year:

#### a) Standard Scale of Contributions for 2008-2009 (PC.DEC/850 dated 15 May 2008)

##### I. FUNDS RELATED TO THE SECRETARIAT AND INSTITUTIONS

- The Secretariat
- Office for Democratic Institutions and Human Rights (ODIHR)
- High Commissioner on National Minorities (HCNM)
- Representative on Freedom of the Media (RFoM)

#### b) Field Operations Scale of Contributions for 2008-2009 (PC.DEC/850 dated 15 May 2008)

##### II. FUNDS RELATED TO OSCE FIELD OPERATIONS

- Augmentations [see point c) ]
- South-Eastern Europe
- Mission in Kosovo
- Tasks in Bosnia and Herzegovina

- Office in Zagreb
- Mission to Serbia
- Presence in Albania
- Spillover Monitor Mission to Skopje
- Mission to Montenegro
- Eastern Europe
- Mission to Moldova
- Project Co-ordinator in Ukraine
- Office in Minsk
- Representative to the Latvian-Russian JC on Military Pensioners

##### Caucasus

- End of Mandate Procedure (Georgia)<sup>1</sup>
- Office in Yerevan
- Office in Baku
- High Level Planning Group
- The Minsk Process
- Personal Representative of the CIO

##### Central Asia

- Centre in Astana
- Centre in Ashgabat
- Centre in Bishkek
- Project Co-ordinator in Uzbekistan
- Office in Tajikistan

Missions and Field Operations whose mandate has expired for one financial year are grouped under “Closed Field Operations Funds”.

This includes the following Funds:

- Kosovo, Sandjak and Vojvodina
- Mission to Estonia
- Expert Mission to Ukraine
- Mission to Latvia
- Representative to the Joint Committee on the Skundra Radar Station
- Sanctions Assistance Missions
- Action Against Terrorism Fund
- Assistance Group to Chechnya
- Representative to the Estonian Commission on Military Pensioners
- Mission to Croatia
- Mission to Georgia

#### c) The Augmentations Fund

The Augmentations Fund was established on a provisional basis under PC.DEC/827 of December 2007 and is financed on the basis of the Field Operations Scale.

Prior to 2008, Augmentations were included in the activities of the Field Operations located in South-Eastern Europe.

#### d) Revolving and Contingency Funds

- The Revolving Fund, amounting to EUR 2.71 million was established by the Permanent Council (PC.DEC/133, 27 June 1996) to meet the short-term cash requirements of duly authorised OSCE activities that could result from the period between the billing and payment of assessed contributions.
- The Contingency Fund, amounting to EUR 2.18 million was established by the Permanent Council (PC.DEC/182, 17 July 1997) to allow OSCE to act immediately after the adoption of a Permanent Council decision on a new activity and to cover the corresponding financial requirements prior to the approval of the relevant supplementary budget.

<sup>1</sup> The mandate of the OSCE presence in Georgia terminated on 30 June 2009 (PC.DEC/883, 12 February 2009).

Neither the Revolving Fund nor the Contingency Fund was utilized during the 2009 Financial Year.

#### e) Wallnerstrasse Fund

The Wallnerstrasse Fund was established under PC.DEC/709 in December 2005 for the financing of the OSCE's share of the costs related to the renovation and refurbishment of the designated premises, as well as those related to the required adjustments to this building and security arrangements. 2008 expenditure was EUR 819 thousand and the fund balance was EUR 237 thousand. The Wallnerstrasse Fund was closed in 2009 and the Fund Balance taken to miscellaneous income.

#### f) Extra-budgetary Funds (see Note 3)

##### 2/3 Cash

Cash is managed centrally to ensure the safekeeping of funds and to reduce exchange rate and interest rate exposure (Provisional Financial/Administrative Instruction Five on Income and Cash Management). Cash, bank balances and short-term investments as at 31 December 2009 amounted to EUR 92.0 million. EUR 46.3 million of this amount is in respect of budgetary funds (including Revolving and Contingency Funds) and EUR 45.7 million is in respect of extra-budgetary funds. A detailed schedule of Bank and Cash Balances is reflected in Appendix I. In accordance with Financial Regulation 5.02, short-term investments were made during the year in the form of time deposits of funds not needed for immediate requirements. The balance of investments for the year ending 31 December 2009 and the respective interest rates are reflected in Appendix II.

##### 2/4 Transactions involving Foreign Currencies

Transactions in foreign currencies are recorded in Euro at the UN Monthly Operational Rates of Exchange in effect on the date of the transactions. At the end of the financial year assets and liabilities are valued at the rates applicable as at 31 December. Gains and losses arising from transactions and translation are recorded as currency exchange adjustments and amounted to a loss of EUR 1,298 thousand in 2009. This was mainly due to the depreciation of the US Dollar against the Euro. The major part of the unrealised loss in the amount of EUR 960 thousand is recorded against the Fund for Activities related to the Removal and Destruction of Russian Ammunition and Armaments from Moldova. In compliance with Provisional Financial/Administrative Instruction Five on Income and Cash Management, large exchange rate gains or losses incurred under extra-budgetary programmes/projects have been credited or charged to the respective extra-budgetary programmes/projects.

##### 2/5 Budget and Income

Income from assessed contributions from participating States is recorded on an accrual basis. Accrued income for the financial year ending 31 December 2009 amounted to EUR 153.3 million, which is equal to the OSCE 2009 Year-end Unified Budget Revision (PC.DEC/929, 4 March 2010). Total miscellaneous income, which is mainly bank interest (EUR 1.9 million) and sale of assets (EUR 0.9 million), amounted to EUR 3.0 million in 2009.

##### 2/6 Expenditure

Expenditure is accounted for on an accrual and modified accrual basis. The cost of services is recorded on an accrual basis as expenditure of the current financial year, based on physical delivery. The cost of supplies and equipment is recorded on a modified accrual basis as expenditure in the current financial year based on the existence of a legally enforceable contract. Budgetary expenditure amounted to EUR 152.7 million in 2009.

##### 2/7 Cash Surplus or Deficit

At the end of each financial year, the cash surplus or deficit for the Funds financed through assessed contributions is determined by calculating the excess of income received over expenditure or the excess of expenditure over income received, as the case may be. The cash surplus of all Funds financed through assessed contributions is credited against contributions of the participating States in accordance with the scale(s) of distribution for the year to which the surplus relates, during the year following the year in which the accounts are accepted by the Permanent Council. The allocation to a participating State of its share of the cash surplus is deferred in cases where the State is in arrears for the year to which the surplus relates and until such time as these arrears are paid in full (Financial Regulation 7.07). The accumulated undistributed cash surplus, which amounted to EUR 370 thousand as at 31 December 2009, is presented as an unallocated surplus in the Statement of Assets, Liabilities and Fund balances.

The formula used to calculate the cash surplus/deficit, as in previous years, is as follows:

EUR '000	Statement 4 - Total UB
Assessed Contributions	153,292
+ Miscellaneous Income	3,011
+/- Foreign Exchange loss	(338)
+ Savings on prior year Unliquidated Obligations	1,384
= Total Income	157,349
- Total Expenditure	(152,669)
	Statement 7 - Total UB
= Excess of Income over Expenditure	4,680
+ Assessed Contributions receivable on 1 January 2009	6,785
- Assessed Contributions receivable on 31 December 2009	(6,571)
= <b>Cash Surplus for the year 2009</b>	<b>4,894</b>
+ Cash Surplus 1 January 2009	18,559
- Distribution of cash surplus	(8,621)
= Cash Surplus as at 31 December 2009	14,833
+ Assessed Contributions receivable on 31 December 2009	6,571
= Fund Balance as at 31 December 2009	21,403

Therefore the declared cash surplus for 2009 amounts to EUR 4,894 thousand. This is comprised of the excess of income over expenditure of EUR 4,680 thousand less the decrease of Assessed Contributions Receivable of EUR 214 thousand.

##### 2/8 Fund Balance

The total Fund Balance at 31 December 2009 contains five elements: the cash surplus payable to participating States in 2010 and 2011, the reserve for assessed contributions receivable, balances relating to Extra-budgetary projects funded by donors and the balance in Closed Funds (Wallnerstrasse), as detailed in the following table.

EUR Million	
2008 Cash surplus payable 2010	9.9
2009 Cash surplus payable 2011	4.9
Reserve for Assessed Contributions receivable	6.6
Total Extra-budgetary Fund Balance	38.8
Closed Funds (Wallnerstrasse)	0.2
<b>Total Fund Balance</b>	<b>60.4</b>

##### 2/9 Contributions In-Kind

Contributions in-kind in the form of salaries for seconded staff and rental of premises are not recorded in the accounts of the Organization. For 2009 the estimated value of in kind contributions is approximately EUR 50.4 million (EUR 56.5 million in 2008).



## 2/10 Presentation

The figures in the accounts are presented rounded to the nearest Euro thousand and to the nearest one-tenth percent. This may result in totals that differ by EUR 1-2,000 and by 0.1%.

## Note 3 - Extra-budgetary Contributions

Income from Extra-budgetary contributions is recorded on a cash basis. Total extra-budgetary contributions received in 2009 amounted to EUR 24.6 million. Extra-budgetary contributions pledged in 2009 amounted to EUR 21.2 million, of which EUR 17.2 million was received in 2009 and EUR 3.9 million was outstanding as at 31 December 2009. Extra-budgetary contributions received in 2009 in respect of pledges made in previous years amounted to EUR 7.4 million.

Extra-budgetary Funds established by the Permanent Council are as follows:

- The Fund to foster the integration of recently admitted participating States (PC.DEC/23, 2 March 1995);
- The Fund to support OSCE Action for Peace, Democracy and Stability in Bosnia and Herzegovina (PC.DEC/101, 11 January 1996);
- The Fund for Activities Related to Economic Aspects of Security (PC.DEC/150, 19 December 1996);
- The Fund relating to the Stability Pact for South Eastern Europe (PC.DEC/306, 1 July 1999);
- The Fund for Activities Related to the Removal and Destruction of Russian Ammunition and Armaments from Moldova (PC.DEC/329, 9 December 1999);
- The Fund for Activities related to the reduction of Military Forces and equipment from Georgia (293<sup>rd</sup> Reinforced Meeting of the Permanent Council on Georgia, 17 July 2000);
- The Bishkek International Conference on Enhancing Security and Stability in Central Asia: Strengthening Comprehensive Efforts to Counter Terrorism (PC.DEC/440, 11 October 2001).
- The Partnership Fund (PC.DEC/812, 30 November 2007).

Extra-budgetary contributions that do not fall under Funds established by the Permanent Council are classified, under "Other Activities and Special Projects".

Expenditure of Extra-budgetary resources amounted to EUR 23.0 million for the year ended 31 December 2009 (EUR 21.3 million in 2008).

## Note 4 - Assessed Contributions

### 4/1 Assessed Contributions Receivable

Assessed Contributions Receivable as at 31 December 2009 amounted to a total of EUR 6.6 million (EUR 6.8 million in 2008). A schedule of Assessed Contributions Receivable as at 31 December 2009 is reflected in Appendix III.

In March 2010 Hungary paid in full the amount owed as at 31 December 2009.

### 4/2 Uncollected Assessed Contributions

If a participating State has not paid all its assessed contributions and dues for special financing for the preceding financial year by 1 April of the current financial year, the Secretary General requests that participating State to pay its arrears within 60 days. If payment is not made in full during that period, the Secretary General requests an explanation of the reasons for non-payment

from the participating State concerned. The Secretary General informs the Advisory Committee on Management and Finance of the steps taken as well as other initiatives undertaken and consults the Chairman-in-Office. If the amount of arrears of a participating State equals or exceeds the amount of the contributions due for the preceding two full years the Chairman-in-Office refers the issue to the Permanent Council. The Permanent Council shall take concrete measures to ensure early payment by the participating State concerned (Ref. Financial Regulation 4.09).

Assessed contributions receivable from participating States whose arrears equalled or exceeded the amount of contributions due for the preceding two full years amounted to EUR 5.8 million as at 31 December 2009 (EUR 6.3 million in 2008). Details on assessed contributions receivable for the year 2009 are as follows:

Participating State	EUR '000			
	2007 and prior	2008	2009	Balance
Armenia	313	46	46	405
Georgia	347	46	46	438
Kyrgyzstan	934	46	46	1,026
Moldova	76	46	46	168
Tajikistan	417	46	46	509
Turkmenistan	278	46	46	370
Uzbekistan	2,463	225	225	2,914
<b>Total</b>	<b>4,828</b>	<b>501</b>	<b>501</b>	<b>5,830</b>

In 2009 these participating States paid a combined total of EUR 943 thousand towards prior years' outstanding contributions as follows:

Participating State	EUR '000
	Amount paid in 2009
Armenia	130
Georgia	99
Kyrgyzstan	22
Moldova	514
Tajikistan	56
Turkmenistan	122
<b>Total</b>	<b>943</b>

Payments of assessed contributions by participating States are credited to that State's assessments in the order in which those assessments are made (Financial Regulation 4.06).

In the first quarter of 2010 a total of EUR 113 thousand was received towards prior years' outstanding contributions (EUR 48 thousand from Armenia, EUR 23 thousand from Moldova and EUR 42 thousand from Tajikistan).

## Note 5 - Accounts Receivable

Accounts receivable amounted to EUR 2.2 million as at 31 December 2009 (EUR 2.7 million in 2008). This amount is comprised primarily of VAT reimbursements receivable and rent reimbursable from the Austrian government.

## Note 6 - Prepaid Expenditure and Advances

Prepaid Expenditure and Advances amounted to EUR 3.7 million as at 31 December 2009 (EUR 3.8 million in 2008). This amount is comprised primarily of advances to suppliers and implementing partners and advances to staff for salaries and travel.

## Note 7 - Material Assets

The policies and procedures for the management of material assets are set out in the Provisional Financial/Administrative Instruction Seven on Asset Management for Goods and Services.

### Definition

Material assets are defined as:

- Tangible assets with a minimum cost of EUR 1,000 and a useful life of minimum of two (2) years *or*
- Attractive assets with a cost below EUR 1,000 such as mobile phones, GPS units and handheld radios.

### Accounting Policy

The cost of a material asset comprises its purchase price, non-refundable import duties and purchase taxes, initial delivery and handling costs, installation fees, and any direct costs of bringing the material asset to working condition for its intended use.

The purchase cost of material assets is charged to expenditure at the time of purchase and therefore, is not reflected as an asset on the balance sheet. The OSCE maintains separate material asset records, including the historical acquisition cost, notional accumulated depreciation and net book value. Income from the disposal of surplus assets is normally recorded as miscellaneous income and simultaneously the historical acquisition cost and depreciation are removed from the material asset records.

The historical acquisition cost of material assets as at 31 December 2009 is EUR 45.7 million, the accumulated depreciation is EUR 35.3 million and the net book value is EUR 10.3 million. The movement in material assets during the year is summarised in the following table and includes the historical acquisition cost of Extra-budgetary assets as at 31 December 2009 amounting to EUR 850 thousand. The net book value of Extra-budgetary assets as at 31 December 2009 amounted to EUR 561 thousand.

EUR '000	Total	Total
<b>Historical acquisition cost</b>	<b>2009</b>	<b>2008</b>
Balance at 1 January	52,328	56,763
Additions	7,216	8,338
Disposals	(13,855)	(12,777)
Cost Adjustments	473	4
<b>Balance at 31 December</b>	<b>45,689</b>	<b>52,328</b>
<b>Accumulated depreciation</b>		
Balance at 1 January	(39,551)	(45,464)
Depreciation charge for year	(5,046)	(5,572)
Disposals	9,257	11,484
<b>Balance at 31 December</b>	<b>(35,340)</b>	<b>(39,551)</b>
<b>Net book value as at 31 December</b>	<b>10,349</b>	<b>12,777</b>

The following table shows the distribution of material assets by Fund.

EUR '000	Historical Acquisition Cost	Net Book Value as at 31 Dec.2009	Percentage based on Net book Value
<b>I. Funds Related to the Secretariat and Institutions</b>			
The Secretariat	5,287	1,127	10.9%
ODIHR	1,280	380	3.7%
HCNM	167	77	0.7%
RFoM	52	13	0.1%
<b>II. Funds Related to the OSCE Field Operations</b>			
<u>South-Eastern Europe</u>			
Mission in Kosovo	17,550	2,976	28.8%
Task in Bosnia and Herzegovina	5,309	1,193	11.5%
Office in Zagreb	544	18	0.2%
Mission to Serbia	1,968	334	3.2%
Presence in Albania	1,527	433	4.2%
Spillover Monitor Mission in Skopje	3,988	971	9.4%
Mission to Montenegro	522	70	0.7%
<u>Eastern Europe</u>			
Mission to Moldova	662	184	1.8%
Project Co-ordinator in Ukraine	402	124	1.2%
Office in Minsk	203	68	0.7%
<u>Caucasus</u>			
End of Mandate Mission to Georgia	0.1	0.08	0.0%
Office in Yerevan	523	228	2.2%
Office in Baku	419	122	1.2%
Funds Relating to the Conflict Dealt with by the Minsk Conference	306	119	1.2%
<u>Central Asia</u>			
Centre in Astana	380	135	1.3%
Centre in Ashgabad	338	86	0.8%
Centre in Bishkek	1,268	634	6.1%
Project Co-ordinator in Uzbekistan	445	177	1.7%
Office in Tajikistan	2,546	880	8.5%
<b>Total</b>	<b>45,689</b>	<b>10,349</b>	<b>100.0%</b>

Useful life is the period of time over which an asset is expected to provide service potential to the Organization. Depreciation is calculated using the straight-line method so as to depreciate the initial cost over the estimated useful life. The categories of material assets and the range of useful life for each are as per the following table.

Category of Material Asset	Useful Life - Range of Years	Historical Acquisition Cost EUR'000	%
Information and Communication Technology	3 to 10	16,960	37.1%
Vehicles and Components	3 to 10	15,260	33.4%
Office Equipment and Supplies	2 to 5	1,989	4.4%
Power Generation	5	2,114	4.6%
Building and Construction	3 to 5	1,562	3.4%
Security and Safety Equipment	3 to 25	1,411	3.1%
Electrical Systems	3 to 10	1,185	2.6%
Printing, Audio and Visual Equipment	3 to 8	1,262	2.8%
Conditioning Systems and Equipment	2 to 10	1,092	2.4%
Domestic Appliances and Supplies	3 to 7	703	1.5%
Laboratory and Measuring Equipment	3 to 5	499	1.1%
Materials Handling and Storage Machinery	3 to 10	488	1.1%
Other Assets	3 to 10	1,165	2.6%
<b>Total</b>		<b>45,689</b>	<b>100.0%</b>

The historical acquisition cost of material assets retired in 2009 is EUR 13,897 thousand with a net book value of EUR 4,618 thousand.

Taking into account proceeds from sale and insurance claims the net loss on material assets retired in 2009 is EUR 3,592 thousand as shown in the following table.

**Gain/Loss on Material Assets retired in 2009**

EUR' 000	Total
<b>Historical Acquisition Cost of Retired Assets</b>	<b>13,897</b>
Net Book Value of Retired Assets	4,618
Deduct Proceeds of Sale (including reimbursed amount from employees, less removal costs)	(917)
Deduct Proceeds received from the Insurance company	(110)
<b>(Gain) /Loss</b>	<b>3,592</b>

The loss on retirement of material assets of EUR 3,592 thousand includes the net book value of extra-budgetary assets donated to projects of EUR 2,526 thousand.

**Note 8 - Accounts Payable**

Accounts Payable amounted to EUR 2.7 million as at 31 December 2009 (EUR 3.0 million in 2008). This amount is comprised of goods and services for which invoices were received but not paid, as well as amounts owed to staff.

**Note 9 - Unliquidated Obligations**

Unliquidated obligations charged to expenditure as at 31 December 2009 amounted to EUR 16.5 million (EUR 12.4 million in 2008). Savings on prior year unliquidated obligations at 31 December 2009 amounted to EUR 1.4 million.

**Savings on prior year Unliquidated Obligations**

Fund Name	2008 Reserve for ULOs	Expenditure	
		in 2009 against 2008 Reserve	(Savings) on 2008 ULOs
EUR '000			
<b>I. Funds Related to the Secretariat and Institutions</b>			
The Secretariat	2,569	2,308	(262)
ODIHR	234	203	(30)
HCNM	10	10	(0)
RFoM	49	43	(6)
Augmentations	76	68	(9)
<b>II. Funds Related to the OSCE Field Operations</b>			
<u>South-Eastern Europe</u>			
Mission in Kosovo	2,029	1,872	(157)
Tasks in Bosnia and Herzegovina	401	381	(21)
Office in Zagreb	115	37	(78)
Mission in Serbia	670	311	(358)
Presence in Albania	333	281	(52)
Spillover Monitor Mission to Skopje	660	607	(53)
Mission to Montenegro	34	21	(13)
<u>Eastern Europe</u>			
Mission to Moldova	148	135	(13)
Project Coordinator in Ukraine	33	29	(4)
Office in Minsk	30	23	(7)
Repr. to the Latvian-Russian JC on Military Pensioners	0	0	0
<u>Caucasus</u>			
Mission to Georgia	350	276	(74)
Office in Yerevan	67	56	(11)
Office in Baku	117	99	(18)
High Level Planning Group	40	40	(0)
The Minsk Process	54	52	(1)
Personal Repr. of the CiO	65	65	(0)
<u>Central Asia</u>			
Centre in Astana	63	49	(14)
Centre in Ashgabat	39	36	(4)
Centre in Bishkek	377	357	(20)
Project Co-ordinator in Uzbekistan	263	179	(84)
Centre in Dushanbe	438	354	(84)
Extra-budgetary Funds	3,154	3,154	-
<b>Grand Total</b>	<b>12,441</b>	<b>11,057</b>	<b>(1,384)</b>

**Note 10 - Other Adjustments**

Other adjustments is the reclassification from funds held for third parties to extra-budgetary contributions. In 2009 there was no other adjustments (EUR 67 thousand in 2008).

**Note 11 - Funds Held for Third Parties**

Funds held for third parties amounted to EUR 4.8 million as at 31 December 2009 (EUR 6.1 million in 2008). This amount consists primarily of funds received from participating States in advance of paying salaries to seconded staff on their behalf.

**Note 12 - Contributions Received in Advance**

Assessed contributions received in advance amounted to EUR 14.3 million as at 31 December 2009 (EUR 19.2 million in 2008). This is mainly due to (a) the distribution of the 2007 cash surplus of a net amount of EUR 8.6 million, which was credited to the participating States in accordance with the Financial Regulations and (b) the OSCE 2009 Year-end Unified Budget Revision which amounted to a reduction of EUR 5.4 million.

**Note 13 - Cash and Other Losses**

Cash and other losses for the year ended 31 December 2009 amounted to a total of EUR 16,000.

**Cash and Other Losses for 2009**

Fund	Description	EUR
Mission to Kosovo	Uncollectible Receivable	5,200
Mission to Georgia	Uncollectible Receivable	10,059
ODIHR	Cash Loss	741
<b>Total Cash and Other Losses</b>		<b>16,000</b>

**Loss and Theft Report for 2009 - Material Assets (Net Book Value)**

The net book value of lost and stolen material assets in 2009 amounted to EUR 40,243.

EUR	Loss	Theft	Grand Total
The Secretariat*	17,124	169	17,293
RFoM	61	0	61
HCNM	0	385	385
Mission to Kosovo	2,338	0	2,338
Tasks in Bosnia and Herzegovina	1	0	1
Mission to Serbia	185	0	185
Spillover Monitor Mission to Skopje	584	0	584
Project Co-ordinator in Ukraine	0	14	14
End Mandate Proc.(Georgia)	17,234	0	17,234
Office in Baku	181	0	181
Centre in Astana	737	0	737
Centre in Ashgabat	147	0	147
Office in Bishkek	61	0	61
Project Co-ordinator in Uzbekistan	50	0	50
Office in Tajikistan	972	0	972
<b>Total Net Book Value</b>	<b>39,675</b>	<b>568</b>	<b>40,243</b>

\* Includes the Net Book Value of EUR 10,600 for the missing vehicles in Georgia.

#### **Note 14 - Contingent Liabilities**

Negotiations regarding rent claims for premises occupied by the OSCE Mission in Kosovo have not progressed and there remain numerous uncertainties that prevent the OSCE to estimate an amount, if any, of a contingent liability.

#### **Note 15 - Ex-Gratia Payments**

During 2009 ex-gratia payments totalling EUR 3,100 were approved by the Secretary General (Presence in Albania EUR 2,500 and Office in Tajikistan EUR 600).

#### **Note 16 - Contractual Obligations and Separation Benefits**

The total contractual obligations under the Unified Budget extending beyond 31 December 2009 amount to approximately EUR 8.7 million and the contractual obligations payable if notice was given on 31 December 2009 amount to approximately EUR 1.3 million.

Separation payments under the Unified Budget that would have been due to staff if they had separated on 31 December 2009 is estimated at approximately EUR 25.9 million (EUR 25.2 million in 2008). This amount is made up of termination indemnity, accrued annual leave, notice period, repatriation grant, travel and removal costs.

#### **Note 17 - Post Balance Sheet Event**

The Budget and Assessed Contributions in respect of 2009 were adjusted (reduced) by EUR 5.4 million to EUR 153.3 million as a result of PC.DEC/929, dated 4 March 2010, on the OSCE 2009 Year-end Unified Budget Revision.

#### **Note 18 - Provident Fund**

The Provident Fund is a defined contribution plan. The employer contributions of 15% and employee contributions of 7.5% of salary plus post adjustment (if applicable) are fixed. Employees may make additional voluntary contributions of up to 15%. The amounts collected are paid into a number of funds, held with Generali Worldwide Insurance Company Limited, Guernsey, Channel Islands (Generali Guernsey), on behalf of the employee. The assets are held by Generali Guernsey in the beneficial ownership of the employee. The Secretary General's responsibility is to establish arrangements to provide a Provident Fund facility to employees and to monitor these arrangements. The balance of funds held for the benefit

of OSCE Staff by the Provident Fund as at 31 December 2009 was EUR 62.7 million.

The Provident Fund is administered by Generali Guernsey in accordance with the contract. The OSCE obtains the Financial Statements of Generali Guernsey on an annual basis to review the financial position of the company. The latest available financial statements were in respect of the year ended 31 December 2008 and were audited by PricewaterhouseCoopers CI LLP, Chartered Accountants, who gave an unqualified opinion on the financial statements.

## Provident Fund Summary Statement

for the year ending 31 December 2009  
Unaudited - For Information Purposes Only

	DEPOSIT ADMINISTRATION FUNDS				INTERNATIONAL EQUITY FUNDS				EUROPEAN EQUITY FUND		
	Units '000	EUR '000	Units '000	USD '000	Units '000	EUR '000	Units '000	USD '000	Units '000	EUR '000	TOTAL EUR'000
<b>Opening Balance 1 Jan 2009</b>	<b>42,261</b>	<b>49,488</b>	<b>7,305</b>	<b>8,552</b>	<b>32</b>	<b>590</b>	<b>31</b>	<b>792</b>	<b>57</b>	<b>409</b>	
Contributions/Premium Allocation	10,694	12,710	608	723	4	85	6	160	30	233	
Unit Adjustments	0	0	5.5	6.7	0	0	0	1	-	-	
Surrenders	(5,026)	(5,937)	(2,504)	(2,961)	(05)	(96)	(6)	(150)	(5)	(35)	
Withdrawals	(1,254)	(1,486)	(234)	(277)	(2)	(47)	(4)	(111)	(1)	(4)	
Switch Out	(6)	(7)	(3)	(3)	(1)	(24)	(0)	(5)	(5.35)	(41.91)	
Switch In	56	66	4	5	-	-	3	3	1	7	
Transfer Out			(580)	(698)							
Transfer In			580	698							
Fees (Administration Fee and Establishment Charge)	-	-	-	-	-	-	-	-	-	-	
<b>Total movements during year</b>	<b>4,464</b>	<b>5,345</b>	<b>(2,123)</b>	<b>(2,506)</b>	<b>(05)</b>	<b>(83)</b>	<b>(4)</b>	<b>98</b>	<b>21</b>	<b>159</b>	
Guaranteed Interest on Opening Balance		1,361		257							
Guaranteed Interest on units accumulated during year		26		(54)							
Deposit Administration Units (additional interest)	271	327	44	53	-	-	-	-	-	-	
<b>Closing Balance 31 December 2009</b>	<b>46,996</b>	<b>56,546</b>	<b>5,227</b>	<b>6,303</b>	<b>28</b>	<b>662</b>	<b>27</b>	<b>920</b>	<b>78</b>	<b>684</b>	
<b>Market Value as at 31 December 2009</b>											
<b>Exchange Rate</b>				<b>1.5060</b>				<b>1.5060</b>			
<b>Closing Balance 31 December 2009 in EUR '000</b>		<b>56,546</b>		<b>4,185</b>		<b>662</b>		<b>611</b>		<b>684</b>	<b>62,687</b>

## Appendix I - Bank and Cash Balances as at 31 December 2009

Financial Institution	Currency	Interest rate	EUR '000 Balance
Bank Austria, Vienna - Current Account	EUR	0.17%	0
Bank Austria, Vienna - Revolving and Contingency Funds	EUR	0.40%	0
Bank Austria, Vienna - Current Account	USD	0.00%	26
International Moscow Bank, Moscow - Current Account	USD	0.00%	4
Bank Austria, Vienna - Fixed Deposit	EUR	See Appendix II	18,100
Intesa Sanpaolo - Fixed Deposit	EUR	See Appendix II	5,500
SEB - Fixed Deposit	EUR	See Appendix II	5,100
Deutsche Bank - Fixed Deposit	EUR	See Appendix II	4,000
BNP Bank - Fixed Deposit	EUR	See Appendix II	2,300
Bank Austria, Vienna - Overnight Account	EUR	0.40%	2,584
Intesa Sanpaolo - Revolving and Contingency Funds Fixed Deposit	EUR	0.86%	4,890
Ceskoslovenska Obchodni Banka, Prague	EUR	0.05%	3
Ceskoslovenska Obchodni Banka, Prague	CZK	0.01%	90
<b>Sub Total: Secretariat Budgetary Bank Accounts</b>			<b>42,597</b>
Bank Austria, Vienna - Current Account	EUR	0.17%	0
Bank Austria, Vienna - Fixed Deposit	EUR	See Appendix II	3,200
BNP Bank - Fixed Deposit	EUR	See Appendix II	11,000
Intesa Sanpaolo - Fixed Deposit	EUR	See Appendix II	8,000
SEB - Fixed Deposit	EUR	See Appendix II	8,000
HSBC - Fixed Deposit	EUR	See Appendix II	10,000
Bank Austria, Vienna - Current Account	USD	0.25%	0
SEB - Fixed Deposit	USD	See Appendix II	5,511
<b>Sub Total: Extra Budgetary Bank Accounts</b>			<b>45,711</b>
<b>Total : Secretariat Bank Accounts</b>			<b>88,308</b>
Raiffeisen Bank, Warsaw - ODIHR	EUR	0.10%	433
Raiffeisen Bank, Warsaw - ODIHR	USD	0.10%	34
Raiffeisen Bank, Warsaw - ODIHR	PLN	0.10%	49
ING Bank, The Hague - HCNM	EUR	1.5% variable	109
<b>Total: Institutions Bank Accounts</b>			<b>625</b>
Raiffeisen Bank Sh.a., Tirana	EUR	0.50%	80
Raiffeisen Bank Sh.a., Tirana	USD	0.30%	0
Raiffeisen Bank Sh.a., Tirana	ALL	1.50%	3
Raiffeisen Bank dd Bosna i Hercegovina, Sarajevo	EUR	0.00%	107
Raiffeisen Bank dd Bosna i Hercegovina, Sarajevo	BAM	0.00%	29
Zagrebacka banka d.d., Zagreb	EUR	0.03%	92
Zagrebacka banka d.d., Zagreb	USD	0.01%	0
Zagrebacka banka d.d., Zagreb	HRK	0.50%	83
Raiffeisen Bank Kosovo J.S.C., Pristina	EUR	2.00%	26
ProCredit Bank Kosovo, Pristina	EUR	1.00%	27
Komercijalna Banka A.D. Beograd, Belgrade	EUR	2.00%	183
Komercijalna Banka A.D. Beograd, Belgrade	RSD	0.00%	29
Komercijalna Banka A.D. Budva, Podgorica	EUR	0.00%	49
ProCredit Bank, Skopje	EUR	0.00%	91
ProCredit Bank, Skopje	MKD	0.00%	8
<b>Sub Total: South-Eastern Europe Bank Accounts</b>			<b>807</b>
Priorbank JSC, Minsk	EUR	0.00%	15
Priorbank JSC, Minsk	USD	0.00%	7
Priorbank JSC, Minsk	BYR	0.00%	2
Closed joint-stock company OTP Bank, Kiev-Mykhailivsky	EUR	0.50%	74
Closed joint-stock company OTP Bank, Kiev-Mykhailivsky	USD	0.50%	0
Closed joint-stock company OTP Bank, Kiev-Mykhailivsky	UAH	1.00%	971
Universalbank S.A., Moldova	EUR	0.00%	25
Universalbank S.A., Moldova	USD	0.00%	8
Universalbank S.A., Moldova	MDL	0.00%	8
<b>Sub Total: Eastern Europe Bank Accounts</b>			<b>1,110</b>
The International Bank of Azerbaijan, Baku	EUR	0.00%	25
The International Bank of Azerbaijan, Baku	USD	0.00%	0
The International Bank of Azerbaijan, Baku	AZN	0.00%	30
HSBC Bank Armenia cjsc, Yerevan	EUR	0.00%	0
HSBC Bank Armenia cjsc, Yerevan	USD	0.00%	1
HSBC Bank Armenia cjsc, Yerevan	AMD	0.00%	2
Bank of Georgia J.S.C., Tbilisi	EUR	2.00%	63
Bank of Georgia J.S.C., Tbilisi	USD	2.00%	0
Bank of Georgia J.S.C., Tbilisi	GEL	3.00%	2
<b>Sub Total: South Caucasus Bank Accounts</b>			<b>123</b>

## Appendix I - Bank and Cash Balances as at 31 December 2009 (continued)

Financial Institution	Currency	Interest rate	EUR '000 Balance
ABN - AMRO Bank Kazakhstan, Almaty	EUR	0.00%	33
ABN - AMRO Bank Kazakhstan, Almaty	KZT	0.00%	1
ABN - AMRO Bank Kazakhstan, Astana	EUR	0.00%	108
ABN - AMRO Bank Kazakhstan, Astana	KZT	0.00%	11
Turkmen - Turkish Joint-Stock Commercial Bank, Ashgabat	EUR	0.00%	47
Turkmen - Turkish Joint-Stock Commercial Bank, Ashgabat	USD	0.00%	22
Turkmen - Turkish Joint-Stock Commercial Bank, Ashgabat	TMT	0.00%	1
Demir Kyrgyz International Bank CJSC, Bishkek	EUR	0.00%	21
Demir Kyrgyz International Bank CJSC, Bishkek	USD	0.00%	1
Demir Kyrgyz International Bank CJSC, Bishkek	KGS	0.00%	11
Demir Kyrgyz International Bank CJSC, Osh	EUR	0.00%	67
Demir Kyrgyz International Bank CJSC, Osh	USD	0.00%	0
Demir Kyrgyz International Bank CJSC, Osh	KGS	0.00%	4
National Bank of Foreign Econ.Act., Tashkent	EUR	0.00%	90
National Bank of Foreign Econ.Act., Tashkent	USD	0.00%	23
National Bank of Foreign Econ.Act., Tashkent	UZS	0.00%	29
TojikSodirotBonk, Dushanbe	EUR	0.00%	76
TojikSodirotBonk, Dushanbe	USD	0.00%	42
TojikSodirotBonk, Dushanbe	TJS	0.00%	86
<b>Sub Total: Central Asia Bank Accounts</b>			<b>675</b>
<b>Total: Field Operations Bank Accounts</b>			<b>2,714</b>
<b>Total Bank Accounts</b>			<b>91,647</b>
<b>Total Cash</b>			<b>415</b>
<b>Grand Total</b>			<b>92,063</b>

**Appendix II - Short-term Investments and Interest Rates**  
as at 31 December 2009

From	To	Amount EUR '000	Interest Rate % p.A.
<b>Unified Budget</b>			
09-Sep-09	11-Jan-10	4,000	0.69
09-Sep-09	11-Jan-10	1,000	0.70
11-Sep-09	13-Jan-10	1,000	0.70
14-Sep-09	14-Jan-10	3,000	0.68
14-Sep-09	15-Jan-10	1,500	0.73
14-Sep-09	14-Jan-10	2,500	0.68
21-Sep-09	21-Jan-10	5,100	0.60
23-Sep-09	25-Jan-10	1,000	0.66
25-Sep-09	25-Jan-10	1,000	0.65
02-Oct-09	02-Feb-10	3,600	0.64
08-Oct-09	08-Feb-10	4,000	0.29
19-Oct-09	19-Apr-10	2,000	1.02
19-Oct-09	19-Feb-10	2,000	0.70
21-Oct-09	21-Apr-10	1,000	1.02
14-Dec-09	15-Feb-10	2,300	0.32
<b>Total Unified Budget</b>		<b>35,000</b>	
<b>Revolving / Contingency Fund</b>			
14-Dec-09	14-Jan-10	4,890	0.86
<b>Total Revolving/Contingency Fund</b>		<b>4,890</b>	
<b>Extra-budgetary</b>			
14-Sep-09	14-Jan-10	5,000	0.65
18-Sep-09	19-Jan-10	3,000	0.60
28-Sep-09	28-Jan-10	1,700	0.65
02-Oct-09	04-Jan-10	2,000	0.61
29-Oct-09	29-Apr-10	1,500	1.01
06-Nov-09	08-Mar-10	3,000	0.65
02-Dec-09	02-Feb-10	3,000	0.36
09-Dec-09	09-Jun-10	2,000	0.85
14-Dec-09	15-Feb-10	3,000	0.32
14-Dec-09	15-Mar-10	5,000	0.38
17-Dec-09	07-Jan-10	1,000	0.31
22-Dec-09	22-Feb-10	3,000	0.33
30-Dec-09	30-Jun-10	7,000	0.50
<b>Total Extra-budgetary</b>		<b>40,200</b>	
<b>TOTAL EUR Investments</b>		<b>80,090</b>	
<b>Extra-budgetary</b>			
18-Sep-09	19-Jan-10	1,400	0.50
28-Sep-09	28-Jan-10	4,900	0.48
15-Oct-09	15-Apr-10	1,500	0.65
18-Nov-09	18-May-10	500	0.60
<b>Total USD Investments</b>		<b>8,300</b>	
<b>TOTAL USD Investments in EUR</b>		<b>5,511</b>	
<b>GRAND TOTAL Investments</b>		<b>85,601</b>	



## Appendix III - Assessed Contributions Receivable as at 31 December 2009

EUR '000	2007	2008	2009	Balance
Participating State	and prior			
Albania	0	0	0	0
Andorra	0	0	0	0
Armenia	312,976	45,979	45,740	404,695
Austria	0	0	0	0
Azerbaijan	0	0	0	0
Belarus	0	0	0	0
Belgium	0	0	0	0
Bosnia-Herzegovina	0	0	0	0
Bulgaria	0	0	0	0
Canada	0	0	0	0
Croatia	0	0	0	0
Cyprus	0	0	0	0
Czech Republic	0	0	0	0
Denmark	0	0	0	0
Estonia	0	0	0	0
the Former Yugoslav Republic of Macedonia	0	0	0	0
Finland	0	0	0	0
France	0	0	0	0
Georgia	346,689	45,979	45,740	438,408
Germany	0	0	0	0
Greece	0	0	0	0
Holy See	0	0	0	0
Hungary	0	0	545,772	545,772
Iceland	0	0	0	0
Ireland	0	0	0	0
Italy	0	0	0	0
Kazakhstan	0	0	0	0
Kyrgyzstan	934,404	45,979	45,740	1,026,123
Latvia	0	0	0	0
Liechtenstein	0	0	0	0
Lithuania	0	0	0	0
Luxembourg	0	0	0	0
Malta	0	0	0	0
Moldova	76,103	45,979	45,740	167,822
Monaco	0	0	0	0
Montenegro	0	0	0	0
Netherlands	0	0	0	0
Norway	0	0	0	0
Poland	0	0	0	0
Portugal	0	0	0	0
Romania	0	0	0	0
Russian Federation	0	0	0	0
San Marino	0	0	0	0
Serbia	0	0	0	0
Slovak Republic	0	0	0	0
Slovenia	0	0	0	0
Spain	0	0	0	0
Sweden	0	0	0	0
Switzerland	0	0	0	0
Tajikistan	417,305	45,979	45,740	509,024
Turkey	0	0	0	0
Turkmenistan	277,862	45,979	45,740	369,581
Ukraine	0	0	195,063	195,063
United Kingdom	0	0	0	0
United States	0	0	0	0
Uzbekistan	2,463,484	225,228	225,304	2,914,016
Total	4,828,824	501,102	1,240,578	6,570,504



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