



# **2010** Audited Financial Statements



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

## AUDIT OPINION OF THE EXTERNAL AUDITOR

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



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

15 June 2011

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 2010 and the Audit Report of the External Auditor thereon for your consideration and approval.

Yours sincerely,

A handwritten signature in black ink, which appears to read 'M. Perrin de Brichambaut'. The signature is fluid and cursive.

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

### UNMODIFIED 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 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 2010.

#### 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 2010 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 been, in all significant respects, in accordance with the Financial Regulations and legislative authority.

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

Kyiv, 8 June 2011  
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

31 March 2011

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 2010.

Yours faithfully,

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

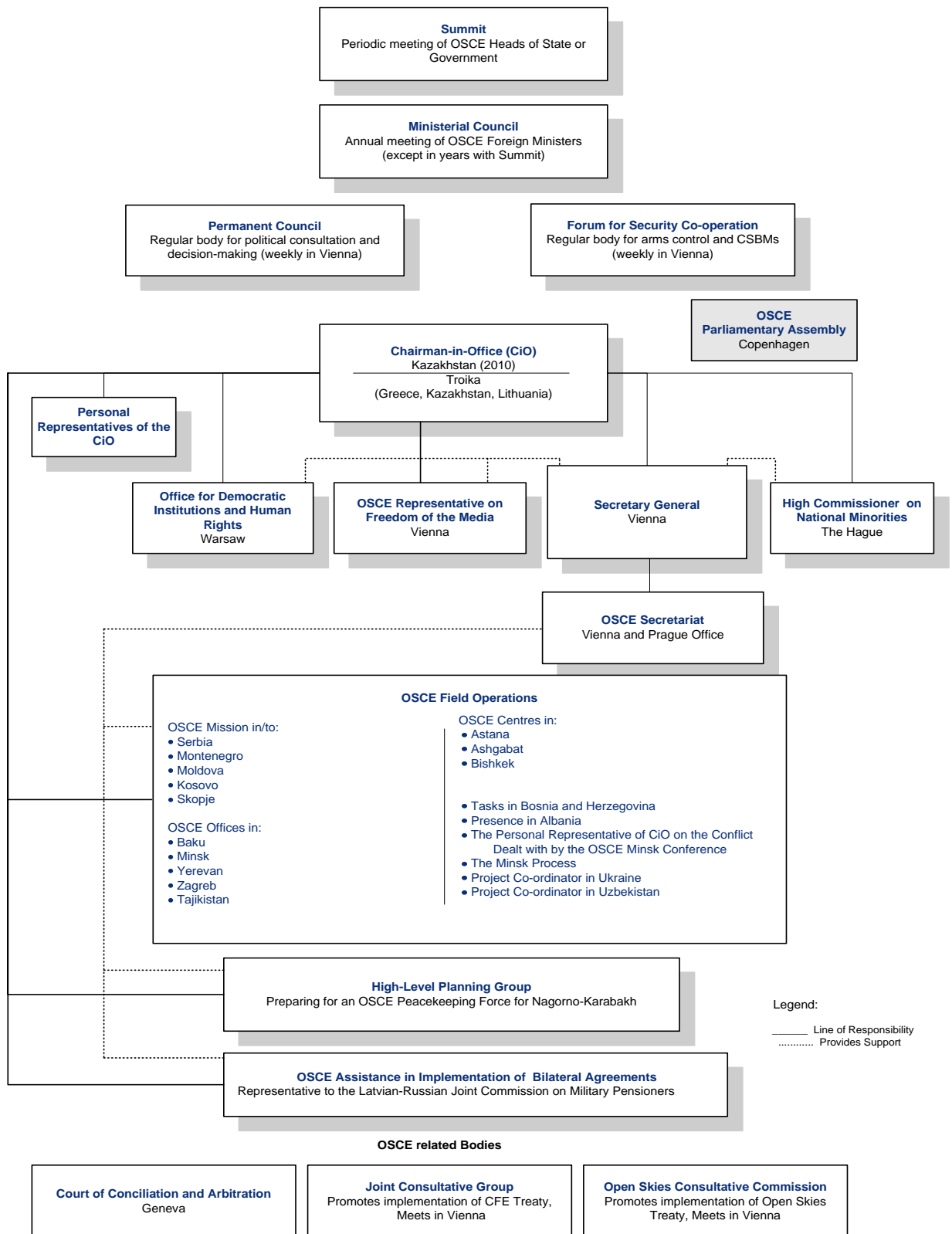
Marc Perrin de Brichambaut  
Secretary General

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

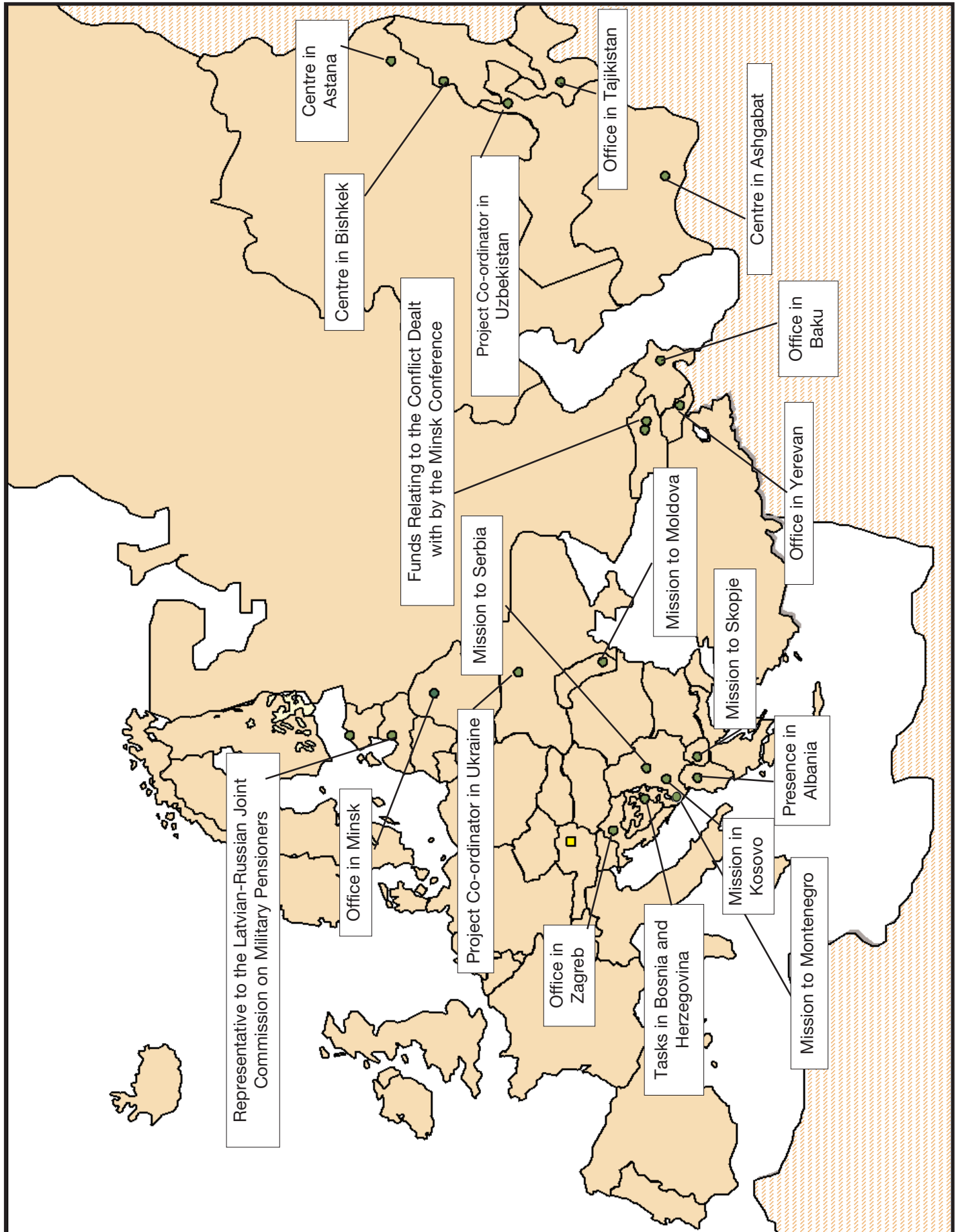


# OSCE Structures and Institutions

## as at 31 December 2010



## OSCE Field Operations as at 31 December 2010



# Chapter I - Financial Report

## for the year ended 31 December 2010

### 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 2010. The Financial Report provides the financial results for the OSCE's activities during the financial year 2010.

The OSCE operates a system of fund accounting and the resulting financial statements present the financial results of the Secretariat, Institutions and Field Operations, Extra-budgetary Funds and the Network Operating System Fund. 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 2010 amounted to EUR 178.9 million (2009: EUR 181.0 million).

Total expenditure for 2010 including Unified Budget and Extra-budgetary Funds amounted to EUR 168.7 million (2009: EUR 175.7 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 2009 was circulated (PC.ACMF/66/10) to all Delegations of participating States on 29 October 2010.

### Summary of the OSCE's Results for the Financial Year 2010

	Unified Budget	Extra- Budgetary	Network Operating System	TOTAL
EUR million				
INCOME				
Assessed Contributions	151.5	-		151.5
Extra-budgetary Contributions	-	24.6		24.6
Other income and adjustments	2.0	0.8		2.8
TOTAL INCOME	153.5	25.4		178.9
EXPENDITURE	150.0	18.6	0.1	168.7
BUDGET				
2010 Year-end UB Revision	151.5			
Budget utilisation rate	99.0%			
CASH SURPLUS 2010	1.5			
STAFFING	Number of positions			
Positions Approved				
Professional staff positions	1,221			
General service staff positions	1,671			
Total staff positions	2,892			

### 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 2010 totalled EUR 151.5 million, of which EUR 52.7 million is based on the Standard Scale of Contributions and EUR 98.8 million is based on the Field Operations Scale of Contributions (PC.DEC/980/10).

Other income for the Unified Budget, which includes miscellaneous income, currency exchange adjustments and savings on prior year unliquidated obligations amounted to EUR 2.0 million.

Although the percentage for assessed contributions received was lower in 2010 by 4.9% compared to 2009, the OSCE has an excellent payment record of assessed contributions by participating States when compared to other International Organizations. The OSCE received 94.3% of assessed contributions for 2010 by 31 December 2010 (2009: 99.2%).



## 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 45.0 million for 2010 and equivalent to 25% of total resources at the disposal of the OSCE. This comprises an estimated EUR 40.7 million for seconded staff salaries and EUR 4.4 million for buildings provided by host countries. In particular, generous contributions are acknowledged from the Austrian government for office rent and conference facilities (EUR 3.2 million), the Polish government for ODIHR (EUR 0.4 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 2010 Unified Budget was approved under PC.DEC/923 on 22 December 2009, in the amount of EUR 150.8 million. Revised budgets approved under subsequent Permanent Council Decisions resulted in a net increase of EUR 0.7 million, resulting in a Year-end Revised Budget of EUR 151.5 million (PC.DEC/985 of 17 February 2011).

The format and structure of the 2010 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.

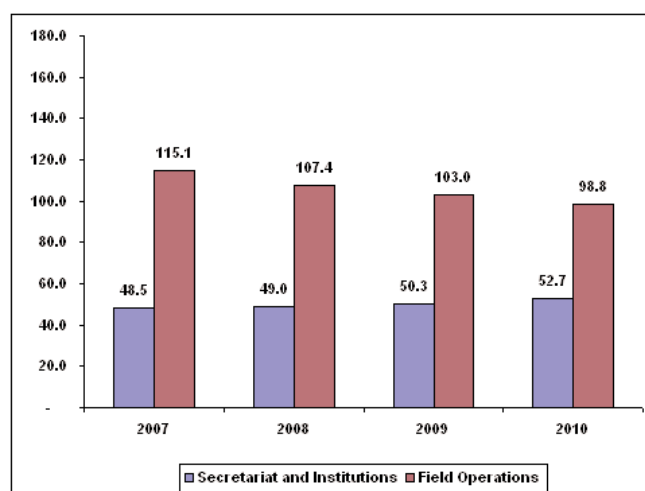
The Performance Based Programme Budgeting (PBPB) methodology was fully implemented in all Funds presenting the objectives, outcomes and outputs. In the presentation and the approval of the 2010 Unified Budget, Funds were grouped under (i) Funds related to the Secretariat and Institutions and (ii) Funds 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.

### 2010 Year-end Budget Revision (PC.DEC/985)

EUR '000	2010	%
<b>I. Funds Related to The Secretariat and Institutions</b>		
The Secretariat	32,332	21.3%
Office for Democratic Institutions and Human Rights	15,704	10.4%
High Commissioner on National Minorities	3,314	2.2%
Representative on Freedom of the Media	1,393	0.9%
<b>II. Funds Related to OSCE Field Operations (by Region)</b>		
Augmentations	5,195	3.4%
South-Eastern Europe	61,912	40.9%
Eastern Europe	5,775	3.8%
Caucasus	7,806	5.2%
Central Asia	18,094	11.9%
<b>Total Unified Budget</b>	<b>151,525</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 98.8 (65.2%) of the 2010 Unified Budget. The share of resources in the Secretariat and Institutions was EUR 52.7 (34.8%). The Secretariat budget also includes resources for thematic activities.

### Distribution of Unified Budget 2007-2010 (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 2.0 million), and decreases in the share of resources allocated to South-Eastern Europe (EUR 3.7 million) and the Caucasus (EUR 3.5 million).



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

EUR million	2010		2009	
<b>Funds Related to OSCE Field Operations (by Region)</b>				
Augmentations	5.2	5.2%	5.1	5.0%
South-Eastern Europe	61.9	62.7%	65.3	63.4%
Eastern Europe	5.8	5.9%	5.2	5.0%
Caucasus	7.8	7.9%	11.3	11.0%
Central Asia	18.1	18.3%	16.1	15.6%
<b>Total Funds Related to OSCE Field Operations</b>	<b>98.8</b>	<b>100%</b>	<b>103.0</b>	<b>100%</b>

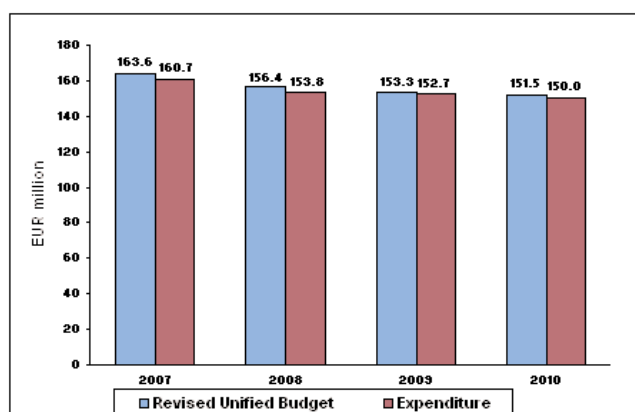
The following table lists the PC Decisions affecting the Unified Budget in the course of 2010.

### 2010 Unified Budget and Revisions

PC Decision		Budget Revisions (EUR)	Unified Budget (EUR mln)
22/12/2009 PC DEC/923	<b>Approval of the 2010 Unified Budget</b>	150,765,000	150.8
22/07/2010 PC DEC 948	Supplementary Budget to the OSCE Centre in Bishkek	864,800	0.9
22/07/2010 PC DEC/949	Mid-Year Review of the 2010 Unified Budget	480,000	0.5
03/08/2010 PC DEC 954	Supplementary Budget for the OSCE Centre in Bishkek	747,100	0.7
05/11/2010 PC DEC/957	Revision of the 2010 Unified Budget	0	<b>0.0</b>
18/11/2010 PC DEC/960	Revision of the 2010 Unified Budget	0	<b>0.0</b>
16/12/2010 PC DEC/967	Revision of the 2010 Unified Budget	0	<b>0.0</b>
17/02/2011 PC DEC/985	OSCE 2010 Year-end Unified Budget Revision	(1,332,500)	(1.3)
<b>Total Budget Revisions</b>		<b>759,400</b>	<b>0.8</b>
<b>Year-End Revised Budget</b>		<b>151,524,400</b>	<b>151.5</b>

### Expenditure

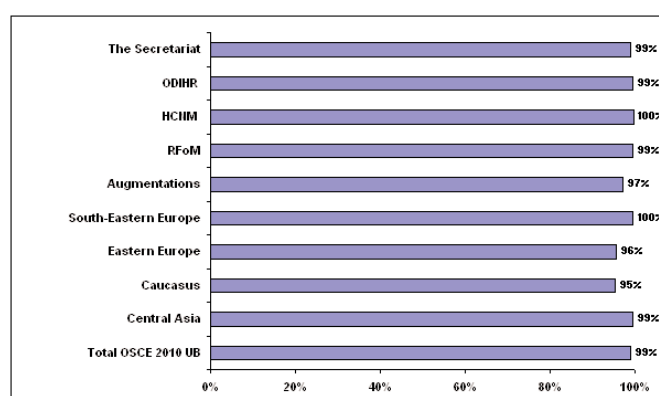
### Budget vs. Expenditure 2007-2010



The 2010 expenditure against the Unified Budget amounted to a total of EUR 150.0 million, representing a decrease of 1.8% compared to the previous year (2009: EUR 152.7 million).

Expenditure for the year 2010 compared to the year-end revised Budget of EUR 151,5 million was 99.0% (2009: 99.6%) and expenditure against the original Unified Budget approved in December 2010 of EUR 150,8 million was 99.5% (2009: 96.2%).

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

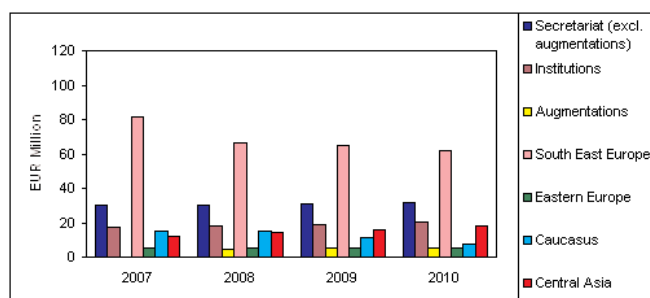


The following is a comparison between 2010 and 2009 expenditure.

### Unified Budget Expenditure

EUR million	2010		2009	
I. Funds Related to The Secretariat and Institutions				
The Secretariat	32.0	21.3%	31.2	20.4%
Office for Democratic Institutions and Human Rights	15.6	10.4%	14.5	9.6%
High Commissioner on National Minorities	3.3	2.2%	3.0	2.0%
Representative on Freedom of the Media	1.4	0.9%	1.3	0.8%
Total Funds Related to The Secretariat and Institutions	52.3	34.9%	50.0	32.8%
II. Funds Related to OSCE Field Operations (by Region)				
Augmentations	5.0	3.4%	5.1	3.4%
South-Eastern Europe	61.7	41.1%	65.3	42.6%
Eastern Europe	5.5	3.7%	5.1	3.4%
Caucasus	7.5	5.0%	11.2	7.4%
Central Asia	18.0	12.0%	16.0	10.4%
Total Funds Related to OSCE Field Operations	97.7	65.1%	102.7	67.2%
Total OSCE	150.0	100%	152.7	100%

## Unified Budget Expenditure by Region (2007-2010)



The distribution of Unified Budget Expenditure by Cost Category between 2010 and 2009 saw a decrease in all cost categories, except Head of Mission Facility, which remained the same in both years.

## Unified Budget Expenditure by Cost Category

EUR million	2010		2009	
Staff Costs	90.3	60.2%	92.3	60.4%
Operational Costs	46.0	30.7%	46.7	30.6%
Assets/Equipment	4.1	2.7%	4.0	2.6%
Office Costs	9.2	6.2%	9.3	6.1%
HoM Facility	0.4	0.2%	0.4	0.2%
<b>Total</b>	<b>150.0</b>	<b>100%</b>	<b>152.7</b>	<b>100%</b>

As in previous years, Staff costs continue to represent the most significant share of OSCE's annual expenditures.

## 2.4 Staffing

Total budgeted positions as at 31 December 2010 were 2,892, representing a 4.3% decrease over the previous year (2009: 3,020 budgeted positions). The distribution of positions within the Organization is shown in Annex A on page 6.

## Budgeted Positions

number of positions	2010		2009	
<b>Professional Staff</b>	<b>1,221</b>	<b>100%</b>	<b>1,237</b>	<b>100%</b>
International contracted	284	23%	281	23%
Seconded	563	46%	590	48%
National professional	374	31%	366	29%
<b>General Services Staff</b>	<b>1,671</b>	<b>100%</b>	<b>1,783</b>	<b>100%</b>
Secretariat and Institutions	254	15%	251	14%
Field Operations	1,417	85%	1,532	86%
<b>Total Staff</b>	<b>2,892</b>		<b>3,020</b>	

## Budgeted vs. Filled Positions as at 31 December 2010

number of positions	Budgeted	Filled	% Filled
<b>Professional Staff</b>	<b>1,221</b>	<b>1,078</b>	<b>88%</b>
International contracted	284	255	90%
Seconded	563	466	83%
National professional	374	357	95%
<b>General Services Staff</b>	<b>1,671</b>	<b>1,609</b>	<b>96%</b>
Secretariat and Institutions	254	247	97%
Field Operations	1,417	1,362	96%
<b>Total Staff</b>	<b>2,892</b>	<b>2,687</b>	<b>93%</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 2010 amounted to EUR 24.6 million (2009: EUR 24.6 million). Of this amount, EUR 5.1 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 2010 from 2009 amounted to EUR 43.5 million (2009: EUR 38.8 million).

Expenditure of extra-budgetary resources in 2010 amounted to EUR 18.6 million (2009: EUR 23.0 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 2010 and 2009 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	2010		2009	
Bank				
I. The Secretariat and Institutions				
The Secretariat	72,537	96.0%	88,308	95.9%
Institutions	875	1.1%	625	0.7%
Total Secr. & Institutions	73,412	97.1%	88,933	96.6%
II. Field Operations (by Region)				
South-Eastern Europe	724	1.0%	807	0.9%
Eastern Europe	123	0.2%	1,110	1.2%
Caucasus	286	0.4%	123	0.1%
Central Asia	706	0.9%	675	0.7%
Total Field Operations	1,839	2.5%	2,714	2.9%
Total Bank	75,250	99.6%	91,647	99.5%
Total Cash	299	0.4%	415	0.5%
Grand Total	75,549	100%	92,062	100%

**The Secretariat - Bank Balances**

EUR '000	2010	2009
UB bank accounts	17,514	37,707
XB bank accounts	50,133	45,711
Revolving	2,710	2,710
Contingency	2,180	2,180
<b>Total</b>	<b>72,537</b>	<b>88,308</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 2010 the Investment Committee continued to monitor cash management activities and to assess the risks associated with placing deposits with banks. The Investment Committee regularly reviews the investment portfolio and approves the banks where investments are placed.

**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. Since 2007 the Secretariat devoted significant efforts to apply PBPB across all OSCE Funds. 2010 was the third full year of implementation of PBPB methodology across the Organisation and the second 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.

**5.3 Network Operating System Fund**

The Network Operating System Fund was established in 2010 (PC.DEC/926) to finance the replacement of the OSCE's network and desktop systems. The funding of the Network Operating System was financed from the 2008 cash surplus in the amount of EUR 1.89 million.

# Annex A: OSCE Staffing Overview - Budget and Actual Staff Positions

as at 31 December 2010

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	142	130	39	28	0	0	181	158	186	179	367	337
Office for Democratic Institutions and Human Rights	62	57	16	13	0	0	78	70	56	56	134	126
High Commissioner on National Minorities	16	14	5	5	0	0	21	19	9	9	30	28
Representative on Freedom of the Media	7	6	6	3	0	0	13	9	3	3	16	12
<b>SECRETARIAT AND INSTITUTIONS</b>	<b>227</b>	<b>207</b>	<b>66</b>	<b>49</b>	<b>0</b>	<b>0</b>	<b>293</b>	<b>256</b>	<b>254</b>	<b>247</b>	<b>547</b>	<b>503</b>
Mission in Kosovo	29	25	170	139	85	79	284	243	414	402	698	645
Tasks in Bosnia and Herzegovina	4	3	82	63	144	142	230	208	306	299	536	507
Office in Zagreb	1	1	4	3	5	5	10	9	11	11	21	20
Mission to Serbia	2	2	40	35	26	25	68	62	103	98	171	160
Presence in Albania	1	1	21	20	17	16	39	37	58	56	97	93
Spillover Monitor Mission to Skopje	5	4	59	48	23	18	87	70	127	117	214	187
Mission to Montenegro	1	1	13	13	7	7	21	21	25	25	46	46
<b>South-Eastern Europe</b>	<b>43</b>	<b>37</b>	<b>389</b>	<b>321</b>	<b>307</b>	<b>292</b>	<b>739</b>	<b>650</b>	<b>1,044</b>	<b>1,008</b>	<b>1,783</b>	<b>1,658</b>
Mission to Moldova	1	1	12	12	7	7	20	20	30	30	50	50
Project Co-ordinator in the Ukraine	1	1	2	2	21	21	24	24	20	19	44	43
Office in Minsk	1	1	4	4	0	0	5	5	8	8	13	13
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>18</b>	<b>28</b>	<b>28</b>	<b>49</b>	<b>49</b>	<b>58</b>	<b>57</b>	<b>107</b>	<b>106</b>
Office in Yerevan	1	1	6	6	12	12	19	19	28	27	47	46
Office in Baku	1	1	11	11	4	4	16	16	22	21	38	37
High Level Planning Group	0	0	8	5	0	0	8	5	1	1	9	6
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>27</b>	<b>16</b>	<b>16</b>	<b>49</b>	<b>46</b>	<b>62</b>	<b>60</b>	<b>111</b>	<b>106</b>
Centre in Astana	1	1	5	5	4	4	10	10	18	18	28	28
Centre in Ashgabad	1	0	5	2	2	2	8	4	17	15	25	19
Centre in Bishkek	3	2	22	20	6	6	31	28	81	71	112	99
Project Co-ordinator in Uzbekistan	0	0	3	2	3	2	6	4	15	15	21	19
Office in Tajikistan	3	2	25	22	8	7	36	31	122	118	158	149
<b>Central Asia</b>	<b>8</b>	<b>5</b>	<b>60</b>	<b>51</b>	<b>23</b>	<b>21</b>	<b>91</b>	<b>77</b>	<b>253</b>	<b>237</b>	<b>344</b>	<b>314</b>
<b>TOTAL FOR FUNDS RELATED TO OSCE FIELD OPERATIONS</b>	<b>57</b>	<b>48</b>	<b>497</b>	<b>417</b>	<b>374</b>	<b>357</b>	<b>928</b>	<b>822</b>	<b>1,417</b>	<b>1,362</b>	<b>2,345</b>	<b>2,184</b>
<b>TOTAL OSCE 2009 UNIFIED BUDGET</b>	<b>284</b>	<b>255</b>	<b>563</b>	<b>466</b>	<b>374</b>	<b>357</b>	<b>1,221</b>	<b>1,078</b>	<b>1,671</b>	<b>1,609</b>	<b>2,892</b>	<b>2,687</b>

## Chapter II – Budget and Expenditure Report



<b>Fund</b>	<b>Approved Budget (PC.DEC/923)</b>	<b>PC Authorized Transfers</b>	<b>Budget Revision (PC.DEC/985)</b>	<b>Transfers Fin. Reg. 3.02(b)</b>	<b>Revised Budget after Transfers</b>	<b>Disbursement</b>	<b>ULO</b>	<b>Expenditure</b>	<b>Utiliz. Rate %</b>
<b>Main Programme</b>									
Programme									
EUR '000									
<b>I. FUNDS RELATED TO SECRETARIAT AND INSTITUTIONS</b>									
<b><u>The Secretariat</u></b>									
<b>Secretary General and Central Services</b>									
Executive Management	1,085	45	1,130	0	1,130	1,119	3	1,122	99
Security Management	337	40	377	0	377	374	0	374	99
External Co-operation	640	57	697	0	697	682	15	697	100
Legal Services	484	22	506	0	506	502	0	502	99
Press and Public Information	1,126	(6)	1,120	0	1,120	1,113	0	1,113	99
Gender Issues	318	11	330	0	330	329	0	330	100
<b>TOTAL</b>	<b>3,991</b>	<b>169</b>	<b>4,159</b>	<b>0</b>	<b>4,159</b>	<b>4,121</b>	<b>18</b>	<b>4,139</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	300	0	300	100
Advisory Committee on Management and Finance (ACMF)	15	0	15	0	15	9	0	9	60
Panel of Adjudicators	40	0	40	0	40	1	0	1	4
Audit Committee	50	0	50	0	50	14	0	14	28
External Auditors	100	0	100	0	100	66	0	66	66
<b>TOTAL</b>	<b>505</b>	<b>0</b>	<b>505</b>	<b>0</b>	<b>505</b>	<b>390</b>	<b>0</b>	<b>390</b>	<b>77</b>
<b>Internal Oversight</b>									
Internal Oversight	1,236	(5)	1,231	0	1,231	1,226	2	1,228	100
<b>TOTAL</b>	<b>1,236</b>	<b>(5)</b>	<b>1,231</b>	<b>0</b>	<b>1,231</b>	<b>1,226</b>	<b>2</b>	<b>1,228</b>	<b>100</b>
<b>Strategic Police Matters</b>									
Strategic Police Matters Unit	807	26	833	0	833	831	0	831	100
<b>TOTAL</b>	<b>807</b>	<b>26</b>	<b>833</b>	<b>0</b>	<b>833</b>	<b>831</b>	<b>0</b>	<b>831</b>	<b>100</b>
<b>Office of the Special Representative/Co-ordinator for Combating Trafficking in Human Beings</b>									
Office of the Special Representative/Co-ordinator for Combating Trafficking in Human Beings	860	(17)	844	0	844	841	1	843	100
<b>TOTAL</b>	<b>860</b>	<b>(17)</b>	<b>844</b>	<b>0</b>	<b>844</b>	<b>841</b>	<b>1</b>	<b>843</b>	<b>100</b>
<b>Action Against Terrorism Unit</b>									
Action Against Terrorism	791	39	830	0	830	821	6	827	100
<b>TOTAL</b>	<b>791</b>	<b>39</b>	<b>830</b>	<b>0</b>	<b>830</b>	<b>821</b>	<b>6</b>	<b>827</b>	<b>100</b>

<b>Fund</b>	<b>Approved Budget (PC.DEC/923)</b>	<b>PC Authorized Transfers</b>	<b>Budget Revision (PC.DEC/985)</b>	<b>Transfers Fin. Reg. 3.02(b)</b>	<b>Revised Budget after Transfers</b>	<b>Disbursement</b>	<b>ULO</b>	<b>Expenditure</b>	<b>Utiliz. Rate %</b>
<b>Main Programme</b>									
Programme									
EUR '000									
<b>Activities Relating to the Economic and Environmental Aspects of Security</b>									
Co-ordinator of OSCE Economic and Environmental Activities	1,353	(57)	1,297	0	1,297	1,279	18	1,297	100
Economic and Environmental Forum	473	(25)	448	0	448	446	1	447	100
<b>TOTAL</b>	<b>1,827</b>	<b>(82)</b>	<b>1,745</b>	<b>0</b>	<b>1,745</b>	<b>1,725</b>	<b>18</b>	<b>1,743</b>	<b>100</b>
<b>Conflict Prevention</b>									
CPC Direction and Management	375	51	426	0	426	411	15	426	100
Policy Support Service	807	46	853	0	853	851	0	851	100
Operations Service	629	(30)	599	0	599	592	4	596	100
Operations Service / Borders Team	342	(8)	334	0	334	332	1	334	100
Programming and Evaluation Support Unit	302	22	323	0	323	321	0	321	99
FSC Chairmanship	35	0	35	0	35	31	0	31	87
FSC Support	447	33	481	0	481	478	0	478	99
Communications Network	511	(25)	486	0	486	486	0	486	100
<b>TOTAL</b>	<b>3,446</b>	<b>90</b>	<b>3,536</b>	<b>0</b>	<b>3,536</b>	<b>3,501</b>	<b>21</b>	<b>3,522</b>	<b>100</b>
<b>Human Resources Management</b>									
HR Direction and Management	436	21	457	0	457	442	15	457	100
Personnel Management and Payroll Administration	1,021	11	1,033	0	1,033	1,023	2	1,024	99
Recruitment	619	(101)	518	0	518	491	2	493	95
Training Section	1,037	(46)	991	0	991	900	82	982	99
Common Staff Costs	1,765	97	1,862	0	1,862	1,635	226	1,862	100
<b>TOTAL</b>	<b>4,878</b>	<b>(17)</b>	<b>4,861</b>	<b>0</b>	<b>4,861</b>	<b>4,492</b>	<b>327</b>	<b>4,818</b>	<b>99</b>
<b>Department of Management and Finance</b>									
DMF Direction and Management	303	14	317	0	317	315	0	315	99
Conference and Language Services	4,834	106	4,941	0	4,941	4,890	27	4,917	100
Budget and Internal Control Services	621	(25)	596	0	596	595	0	595	100
Financial Accounting and Treasury Services	878	(78)	800	0	800	799	1	800	100
Information and Communication Technology Services	1,988	(26)	1,962	0	1,962	1,933	1	1,934	99
Mission Support Services	1,508	92	1,599	0	1,599	1,540	47	1,587	99
Secretariat Common Operational Costs	3,279	(71)	3,208	0	3,208	3,089	62	3,151	98
Prague Office	389	(24)	365	0	365	357	0	357	98
<b>TOTAL</b>	<b>13,799</b>	<b>(11)</b>	<b>13,788</b>	<b>0</b>	<b>13,788</b>	<b>13,519</b>	<b>138</b>	<b>13,657</b>	<b>99</b>
<b>TOTAL FOR THE SECRETARIAT</b>	<b>32,140</b>	<b>192</b>	<b>32,332</b>	<b>0</b>	<b>32,332</b>	<b>31,466</b>	<b>532</b>	<b>31,998</b>	<b>99</b>



<b>Fund</b>	<b>Approved Budget (PC.DEC/923)</b>	<b>PC Authorized Transfers</b>	<b>Budget Revision (PC.DEC/985)</b>	<b>Transfers Fin. Reg. 3.02(b)</b>	<b>Revised Budget after Transfers</b>	<b>Disbursement</b>	<b>ULO</b>	<b>Expenditure</b>	<b>Utiliz. Rate %</b>
<b>Main Programme</b>									
Programme									
EUR '000									
<b><u>Office for Democratic Institutions and Human Rights</u></b>									
Direction and Policy	1,241	(2)	1,239	0	1,239	1,236	2	1,237	100
Fund Administration Unit	1,792	19	1,810	0	1,810	1,796	12	1,808	100
Common Operational Costs	951	(74)	877	0	877	877	1	877	100
Human Dimension Meetings	736	(185)	551	0	551	541	8	549	100
Democratization	1,342	61	1,402	0	1,402	1,396	6	1,402	100
Human Rights	1,095	14	1,109	0	1,109	1,100	4	1,104	100
Elections	6,532	495	7,027	0	7,027	6,951	8	6,958	99
Tolerance and Non-Discrimination	1,241	(49)	1,192	0	1,192	1,176	14	1,191	100
Roma and Sinti Issues	524	(29)	496	0	496	495	0	495	100
<b>TOTAL</b>	<b>15,453</b>	<b>250</b>	<b>15,704</b>	<b>0</b>	<b>15,704</b>	<b>15,567</b>	<b>55</b>	<b>15,622</b>	<b>99</b>
<b><u>High Commissioner on National Minorities</u></b>									
Fund Administration Unit	368	(14)	354	0	354	354	0	354	100
Common Operational Costs	172	(15)	158	0	158	157	0	158	100
Office of the High Commissioner	2,778	25	2,803	0	2,803	2,800	0	2,800	100
<b>TOTAL</b>	<b>3,318</b>	<b>(4)</b>	<b>3,314</b>	<b>0</b>	<b>3,314</b>	<b>3,311</b>	<b>0</b>	<b>3,312</b>	<b>100</b>
<b><u>Representative on Freedom of the Media</u></b>									
Freedom of the Media	1,393	0	1,393	0	1,393	1,349	36	1,385	99
<b>TOTAL</b>	<b>1,393</b>	<b>0</b>	<b>1,393</b>	<b>0</b>	<b>1,393</b>	<b>1,349</b>	<b>36</b>	<b>1,385</b>	<b>99</b>
<b>TOTAL FOR FUNDS RELATED TO THE SECRETARIAT AND INSTITUTIONS</b>	<b>52,304</b>	<b>439</b>	<b>52,742</b>	<b>0</b>	<b>52,742</b>	<b>51,695</b>	<b>622</b>	<b>52,317</b>	<b>99</b>
<b>II. FUNDS RELATED TO OSCE FIELD OPERATIONS</b>									
<b>AUGMENTATIONS</b>									
<b>Secretariat Augmentations</b>									
Press and Public Information	241	8	249	0	249	242	0	242	97
Internal Oversight	271	(48)	224	0	224	190	0	190	85
Policy Support Service	369	8	377	0	377	366	0	367	97
Operations Service	166	0	166	0	166	157	3	160	96
Personnel Management and Payroll Administration	289	3	291	0	291	274	0	274	94
Recruitment	473	5	478	0	478	451	0	451	94
Budget and Internal Control Services	353	(7)	346	0	346	345	0	345	100
Financial Accounting and Treasury Services	501	2	503	0	503	486	1	487	97
Information and Communication Technology Services	1,335	(59)	1,276	0	1,276	1,249	4	1,254	98
Mission Support Service	1,017	58	1,075	0	1,075	1,068	0	1,068	99
<b>TOTAL</b>	<b>5,015</b>	<b>(30)</b>	<b>4,985</b>	<b>0</b>	<b>4,985</b>	<b>4,828</b>	<b>9</b>	<b>4,838</b>	<b>97</b>

<u>Fund</u>	Approved Budget (PC.DEC/923)	PC Authorized Transfers	Budget Revision (PC.DEC/985)	Transfers Fin. Reg. 3.02(b)	Revised Budget after Transfers	Disbursement	ULO	Expenditure	Utiliz. Rate %
<b>Main Programme</b>									
Programme									
EUR '000									
<b>ODIHR Augmentation</b>									
ODIHR Democratization	227	(16)	211	0	211	209	2	211	100
<b>TOTAL</b>	<b>227</b>	<b>(16)</b>	<b>211</b>	<b>0</b>	<b>211</b>	<b>209</b>	<b>2</b>	<b>211</b>	<b>100</b>
<b>TOTAL FOR AUGMENTATIONS</b>	<b>5,242</b>	<b>(46)</b>	<b>5,195</b>	<b>0</b>	<b>5,195</b>	<b>5,038</b>	<b>11</b>	<b>5,048</b>	<b>97</b>
<b>SOUTH-EASTERN EUROPE</b>									
<b><u>Mission in Kosovo</u></b>									
Office of Head of Mission	3,800	304	4,104	0	4,104	4,102	3	4,105	100
Fund Administration Unit	3,164	210	3,374	0	3,374	3,372	1	3,374	100
Common Operational Costs	4,736	(31)	4,705	0	4,705	4,687	16	4,702	100
Security and Public Safety	1,303	6	1,309	0	1,309	1,309	0	1,309	100
Democratization	3,409	(222)	3,187	0	3,187	3,160	8	3,168	99
Human Rights and Communities	7,135	(267)	6,869	0	6,869	6,829	39	6,868	100
<b>TOTAL</b>	<b>23,547</b>	<b>0</b>	<b>23,547</b>	<b>0</b>	<b>23,547</b>	<b>23,459</b>	<b>67</b>	<b>23,526</b>	<b>100</b>
<b><u>Tasks in Bosnia and Herzegovina</u></b>									
Office of Head of Mission	1,650	75	1,725	0	1,725	1,711	1	1,711	99
Fund Administration Unit	1,948	123	2,071	0	2,071	2,063	0	2,063	100
Common Operational Costs	3,306	(55)	3,251	0	3,251	3,215	10	3,225	99
Security Co-operation	705	32	736	0	736	718	0	718	97
Human Dimension	7,464	(271)	7,193	0	7,193	7,177	1	7,179	100
<b>TOTAL FOR THE MISSION</b>	<b>15,072</b>	<b>(96)</b>	<b>14,976</b>	<b>0</b>	<b>14,976</b>	<b>14,883</b>	<b>12</b>	<b>14,896</b>	<b>99</b>
<b>Regional Stabilization/Arms Control</b>									
Implementation of Article IV	206	(18)	188	0	188	187	0	188	100
<b>TOTAL REGIONAL STABILIZATION / ARMS CONTROL</b>	<b>206</b>	<b>(18)</b>	<b>188</b>	<b>0</b>	<b>188</b>	<b>187</b>	<b>0</b>	<b>188</b>	<b>100</b>
<b>GRAND TOTAL</b>	<b>15,278</b>	<b>(114)</b>	<b>15,164</b>	<b>0</b>	<b>15,164</b>	<b>15,071</b>	<b>13</b>	<b>15,083</b>	<b>99</b>
<b><u>Office in Zagreb</u></b>									
Office of Head of Mission	229	19	248	0	248	248	0	248	100
Fund Administration Unit	297	(43)	254	0	254	253	1	254	100
Common Operational Costs	532	(19)	513	0	513	502	1	502	98
War Crimes Monitoring	407	(59)	347	0	347	347	0	347	100
Housing Care Implementation	149	3	151	0	151	151	0	151	100
<b>TOTAL</b>	<b>1,613</b>	<b>(100)</b>	<b>1,514</b>	<b>0</b>	<b>1,514</b>	<b>1,501</b>	<b>2</b>	<b>1,503</b>	<b>99</b>

<b>Fund</b>	<b>Approved Budget (PC.DEC/923)</b>	<b>PC Authorized Transfers</b>	<b>Budget Revision (PC.DEC/985)</b>	<b>Transfers Fin. Reg. 3.02(b)</b>	<b>Revised Budget after Transfers</b>	<b>Disbursement</b>	<b>ULO</b>	<b>Expenditure</b>	<b>Utiliz. Rate %</b>
<b>Main Programme</b>									
Programme									
EUR '000									
<b><u>Mission to Serbia</u></b>									
Office of Head of Mission	997	(1)	996	0	996	907	38	945	95
Fund Administration Unit	790	(0)	790	0	790	784	5	789	100
Common Operational Costs	1,534	(2)	1,532	0	1,532	1,412	75	1,487	97
Police Affairs	1,794	(4)	1,790	0	1,790	1,741	40	1,781	100
Democratization	1,216	(1)	1,215	0	1,215	1,196	11	1,208	99
Media	417	10	427	0	427	421	3	424	99
Rule of Law and Human Rights	1,184	(5)	1,179	0	1,179	1,125	49	1,174	100
<b>TOTAL</b>	<b>7,932</b>	<b>(4)</b>	<b>7,929</b>	<b>0</b>	<b>7,929</b>	<b>7,586</b>	<b>222</b>	<b>7,808</b>	<b>98</b>
<b><u>Presence in Albania</u></b>									
Office of Head of Mission	717	(8)	709	0	709	709	0	709	100
Fund Administration Unit	428	38	465	0	465	465	0	465	100
Common Operational Costs	947	(109)	838	0	838	831	6	836	100
Security Co-operation	224	22	246	0	246	245	0	245	100
Governance in Economic and Environmental Issues	260	19	278	0	278	277	1	278	100
Democratization	403	(12)	392	0	392	388	0	388	99
Rule of Law and Human Rights	319	(19)	299	0	299	299	0	299	100
<b>TOTAL</b>	<b>3,296</b>	<b>(70)</b>	<b>3,227</b>	<b>0</b>	<b>3,227</b>	<b>3,213</b>	<b>8</b>	<b>3,221</b>	<b>100</b>
<b><u>Mission to Skopje</u></b>									
Office of Head of Mission	1,285	(51)	1,234	0	1,234	1,225	6	1,231	100
Fund Administration Unit	1,116	63	1,179	0	1,179	1,167	11	1,178	100
Common Operational Costs	1,441	7	1,448	0	1,448	1,435	5	1,440	99
Police Development	1,802	(53)	1,749	0	1,749	1,737	6	1,743	100
Rule of Law	1,453	(104)	1,349	0	1,349	1,342	1	1,343	100
Monitoring and Good Governance	1,264	(62)	1,202	0	1,202	1,186	0	1,186	99
<b>TOTAL</b>	<b>8,361</b>	<b>(199)</b>	<b>8,161</b>	<b>0</b>	<b>8,161</b>	<b>8,092</b>	<b>28</b>	<b>8,121</b>	<b>100</b>
<b><u>Mission to Montenegro</u></b>									
Office of Head of Mission	354	2	356	0	356	353	0	353	99
Fund Administration Unit	236	19	255	0	255	253	0	253	99
Common Operational Costs	437	(15)	422	0	422	417	1	418	99
Police Affairs	464	(5)	459	0	459	458	0	458	100
Politico-Military Activities	41	(1)	41	0	41	40	0	40	99
Democratization	460	(13)	447	0	447	445	0	445	100
Media	126	(5)	121	0	121	119	0	119	99
Rule of Law and Human Rights	274	(3)	271	0	271	270	0	270	100
<b>TOTAL</b>	<b>2,392</b>	<b>(21)</b>	<b>2,371</b>	<b>0</b>	<b>2,371</b>	<b>2,355</b>	<b>1</b>	<b>2,357</b>	<b>99</b>
<b>TOTAL FOR SOUTH-EASTERN EUROPE</b>	<b>62,419</b>	<b>(508)</b>	<b>61,912</b>	<b>0</b>	<b>61,912</b>	<b>61,277</b>	<b>341</b>	<b>61,618</b>	<b>100</b>

<b>Fund</b>	<b>Approved Budget (PC.DEC/923)</b>	<b>PC Authorized Transfers</b>	<b>Budget Revision (PC.DEC/985)</b>	<b>Transfers Fin. Reg. 3.02(b)</b>	<b>Revised Budget after Transfers</b>	<b>Disbursement</b>	<b>ULO</b>	<b>Expenditure</b>	<b>Utiliz. Rate %</b>
<b>Main Programme</b>									
Programme									
EUR '000									
<b>EASTERN EUROPE</b>									
<b><u>Mission to Moldova</u></b>									
Office of Head of Mission	378	5	382	0	382	381	0	381	100
Fund Administration Unit	208	(15)	193	0	193	193	0	193	100
Common Operational Costs	457	12	469	0	469	469	0	469	100
Conflict Prevention/Resolution	464	(3)	461	0	461	455	0	455	99
Human Rights Monitoring/Democratization	302	3	305	0	305	304	0	304	99
Anti-Trafficking/Gender	276	(1)	274	0	274	271	0	271	99
<b>TOTAL</b>	<b>2,084</b>	<b>0</b>	<b>2,084</b>	<b>0</b>	<b>2,084</b>	<b>2,072</b>	<b>0</b>	<b>2,073</b>	<b>99</b>
<b><u>Project Co-ordinator in Ukraine</u></b>									
Office of Head of Mission	213	(14)	199	0	199	199	0	199	100
Fund Administration Unit	260	11	271	0	271	270	0	271	100
Common Operational Costs	447	(62)	385	0	385	381	1	382	99
Democratization and Good Governance	256	(159)	96	0	96	92	0	92	96
Rule of Law and Human Rights	850	(36)	814	0	814	813	0	813	100
Economic, Environmental and Politico-Military Projects	727	22	749	0	749	747	0	747	100
<b>TOTAL</b>	<b>2,752</b>	<b>(239)</b>	<b>2,513</b>	<b>0</b>	<b>2,513</b>	<b>2,502</b>	<b>2</b>	<b>2,504</b>	<b>100</b>
<b><u>Office in Minsk</u></b>									
Office of Head of Mission	206	(0)	205	0	205	179	0	179	87
Fund Administration Unit	157	0	157	0	157	155	0	155	99
Common Operational Costs	194	(1)	193	0	193	150	0	151	78
Economic and Environmental Activities	252	0	252	0	252	187	0	187	74
Institution Building, Rule of Law and Civil Society	361	0	361	0	361	272	0	272	75
<b>TOTAL</b>	<b>1,169</b>	<b>(1)</b>	<b>1,168</b>	<b>0</b>	<b>1,168</b>	<b>943</b>	<b>0</b>	<b>943</b>	<b>81</b>
<b><u>Representative to the Latvian-Russian Joint Commission on Military Pensioners</u></b>									
Office of Head of Mission	9	0	9	0	9	5	0	5	54
<b>TOTAL</b>	<b>9</b>	<b>0</b>	<b>9</b>	<b>0</b>	<b>9</b>	<b>5</b>	<b>0</b>	<b>5</b>	<b>54</b>
<b>TOTAL FOR EASTERN EUROPE</b>	<b>6,015</b>	<b>(240)</b>	<b>5,775</b>	<b>0</b>	<b>5,775</b>	<b>5,523</b>	<b>2</b>	<b>5,525</b>	<b>96</b>

<b>Fund</b>	<b>Approved Budget (PC.DEC/923)</b>	<b>PC Authorized Transfers</b>	<b>Budget Revision (PC.DEC/985)</b>	<b>Transfers Fin. Reg. 3.02(b)</b>	<b>Revised Budget after Transfers</b>	<b>Disbursement</b>	<b>ULO</b>	<b>Expenditure</b>	<b>Utiliz. Rate %</b>
<b>Main Programme</b>									
Programme									
EUR '000									
<b>CAUCASUS</b>									
<b><u>Office in Yerevan</u></b>									
Office of Head of Mission	308	(9)	299	0	299	296	1	297	99
Fund Administration Unit	196	6	202	0	202	200	1	202	100
Common Operational Costs	395	(26)	369	0	369	362	1	364	99
Politico-Military Activities	508	2	509	0	509	504	0	505	99
Economic and Environmental Activities	492	16	508	0	508	504	0	504	99
Democratization	279	(7)	273	0	273	267	0	268	98
Human Rights	286	(4)	282	0	282	280	0	280	99
Good Governance	326	(18)	308	0	308	307	0	307	100
<b>TOTAL</b>	<b>2,789</b>	<b>(40)</b>	<b>2,749</b>	<b>0</b>	<b>2,749</b>	<b>2,721</b>	<b>4</b>	<b>2,725</b>	<b>99</b>
<b><u>Office in Baku</u></b>									
Office of Head of Mission	239	16	255	0	255	253	0	253	99
Fund Administration Unit	207	58	265	0	265	263	1	263	99
Common Operational Costs	532	39	571	0	571	568	1	569	100
Politico-Military Activities	615	(42)	573	0	573	568	1	569	99
Economic and Environmental Activities	366	(47)	320	0	320	312	1	313	98
Democratization	404	(11)	393	0	393	389	0	389	99
Rule of Law and Human Rights	428	(6)	421	0	421	412	0	412	98
<b>TOTAL</b>	<b>2,790</b>	<b>7</b>	<b>2,797</b>	<b>0</b>	<b>2,797</b>	<b>2,765</b>	<b>4</b>	<b>2,769</b>	<b>99</b>
<b><u>High-Level Planning Group</u></b>									
Office of Head of Mission	245	(82)	163	0	163	162	0	162	99
<b>TOTAL</b>	<b>245</b>	<b>(82)</b>	<b>163</b>	<b>0</b>	<b>163</b>	<b>162</b>	<b>0</b>	<b>162</b>	<b>99</b>
<b><u>The Minsk Process</u></b>									
Office of Head of Mission	953	0	953	0	953	642	0	642	67
<b>TOTAL</b>	<b>953</b>	<b>0</b>	<b>953</b>	<b>0</b>	<b>953</b>	<b>642</b>	<b>0</b>	<b>642</b>	<b>67</b>
<b><u>Personal Representative of the CiO on the Conflict Dealt with by the Minsk Conference</u></b>									
Office of Head of Mission	582	(13)	569	0	569	567	2	569	100
Fund Administration Unit	189	19	208	0	208	208	0	208	100
Common Operational Costs	374	(6)	367	0	367	365	3	367	100
<b>TOTAL</b>	<b>1,144</b>	<b>0</b>	<b>1,144</b>	<b>0</b>	<b>1,144</b>	<b>1,139</b>	<b>5</b>	<b>1,144</b>	<b>100</b>
<b>TOTAL FOR CAUCASUS</b>	<b>7,921</b>	<b>(115)</b>	<b>7,806</b>	<b>0</b>	<b>7,806</b>	<b>7,429</b>	<b>13</b>	<b>7,442</b>	<b>95</b>

<u>Fund</u>	Approved Budget (PC.DEC/923)	PC Authorized Transfers	Budget Revision (PC.DEC/985)	Transfers Fin. Reg. 3.02(b)	Revised Budget after Transfers	Disbursement	ULO	Expenditure	Utiliz. Rate %
<b>Main Programme</b>									
Programme									
EUR '000									
<b>CENTRAL ASIA</b>									
<b><u>Centre in Astana</u></b>									
Office of Head of Mission	251	(44)	207	0	207	200	6	207	100
Fund Administration Unit	218	31	249	0	249	238	11	249	100
Common Operational Costs	393	(21)	372	0	372	349	4	353	95
Politico-Military Activities	432	(20)	412	0	412	399	5	404	98
Economic and Environmental Activities	459	1	459	0	459	443	8	451	98
Human Dimension Activities	436	5	441	0	441	430	9	439	100
<b>TOTAL</b>	<b>2,188</b>	<b>(49)</b>	<b>2,139</b>	<b>0</b>	<b>2,139</b>	<b>2,061</b>	<b>42</b>	<b>2,103</b>	<b>98</b>
<b><u>Centre in Ashgabat</u></b>									
Office of Head of Mission	250	(56)	194	0	194	189	5	194	100
Fund Administration Unit	167	(31)	136	0	136	134	1	135	100
Common Operational Costs	243	11	254	0	254	242	2	244	96
Conflict Prevention and Confidence- and Security-Building	261	(40)	221	0	221	218	0	218	98
Economic and Environmental Activities	213	(49)	164	0	164	160	1	161	98
Human Dimension Activities	268	(5)	263	0	263	260	2	262	100
<b>TOTAL</b>	<b>1,402</b>	<b>(170)</b>	<b>1,232</b>	<b>0</b>	<b>1,232</b>	<b>1,203</b>	<b>11</b>	<b>1,214</b>	<b>99</b>
<b><u>Centre in Bishkek</u></b>									
Office of Head of Mission	657	135	792	0	792	787	3	790	100
Fund Administration Unit	285	12	297	0	297	296	0	296	100
Common Operational Costs	584	176	759	0	759	756	2	758	100
Politico-Military Activities	1,137	251	1,389	0	1,389	1,371	1	1,372	99
Economic and Environmental Activities	881	44	925	0	925	905	20	925	100
Human Dimension Activities	837	155	991	0	991	979	1	980	99
Police Reform Programme	1,100	745	1,845	0	1,845	1,560	283	1,843	100
<b>TOTAL</b>	<b>5,480</b>	<b>1,517</b>	<b>6,998</b>	<b>0</b>	<b>6,998</b>	<b>6,655</b>	<b>310</b>	<b>6,965</b>	<b>100</b>
<b><u>Project Co-ordinator in Uzbekistan</u></b>									
Office of Head of Mission	185	(0)	185	0	185	184	0	184	100
Fund Administration Unit	85	3	89	0	89	88	0	88	100
Common Operational Costs	242	(2)	240	0	240	238	0	239	99
Politico-Military Activities	394	(71)	323	0	323	322	0	322	100
Economic and Environmental Activities	484	27	511	0	511	509	0	509	100
Human Dimension Activities	478	(10)	468	0	468	466	0	466	100
<b>TOTAL</b>	<b>1,868</b>	<b>(53)</b>	<b>1,815</b>	<b>0</b>	<b>1,815</b>	<b>1,808</b>	<b>0</b>	<b>1,809</b>	<b>100</b>

<b>Fund</b>	<b>Approved Budget (PC.DEC/923)</b>	<b>PC Authorized Transfers</b>	<b>Budget Revision (PC.DEC/985)</b>	<b>Transfers Fin. Reg. 3.02(b)</b>	<b>Revised Budget after Transfers</b>	<b>Disbursement</b>	<b>ULO</b>	<b>Expenditure</b>	<b>Utiliz. Rate %</b>
<b>Main Programme</b>									
Programme									
EUR '000									
<b>Office in Tajikistan</b>									
Office of Head of Mission	1,020	(18)	1,002	0	1,002	1,000	2	1,002	100
Fund Administration Unit	449	(9)	440	0	440	429	11	440	100
Common Operational Costs	1,329	120	1,449	0	1,449	1,445	3	1,449	100
Political and Military Aspects of Security	1,158	(14)	1,145	0	1,145	1,144	1	1,145	100
Economic and Environmental Activities	967	(54)	913	0	913	908	4	913	100
Human Dimension Activities	1,003	(42)	961	0	961	954	7	961	100
<b>TOTAL</b>	<b>5,926</b>	<b>(17)</b>	<b>5,910</b>	<b>0</b>	<b>5,910</b>	<b>5,880</b>	<b>29</b>	<b>5,909</b>	<b>100</b>
<b>TOTAL FOR CENTRAL ASIA</b>	<b>16,865</b>	<b>1,229</b>	<b>18,094</b>	<b>0</b>	<b>18,094</b>	<b>17,607</b>	<b>393</b>	<b>18,000</b>	<b>99</b>
<b>TOTAL FOR FUNDS RELATED TO OSCE FIELD OPERATIONS</b>	<b>98,461</b>	<b>321</b>	<b>98,782</b>	<b>0</b>	<b>98,782</b>	<b>96,874</b>	<b>760</b>	<b>97,634</b>	<b>99</b>
<b>TOTAL OSCE UNIFIED BUDGET</b>	<b>150,765</b>	<b>759</b>	<b>151,524</b>	<b>0</b>	<b>151,524</b>	<b>148,568</b>	<b>1,382</b>	<b>149,950</b>	<b>99</b>





## Chapter III – Financial Statements



**STATEMENT 1: OSCE Consolidated Statement of Income, Expenditure  
and Changes in Fund Balance**  
for the Year Ending 31 December 2010

EUR '000		TOTAL OSCE*	
	Note	2010	2009
Assessed Contributions	2/5	151,524	153,292
Extra-budgetary Contributions	3	24,563	24,646
Miscellaneous Income	2/5	703	3,011
Currency Exchange Adjustments	2/4	643	(1,298)
Savings on prior year ULO's	9	1,343	1,384
Other Adjustments	10	114	0
<b>TOTAL INCOME</b>	2/5	<b>178,891</b>	<b>181,035</b>
<b>TOTAL EXPENDITURE</b>	2/6	<b>168,686</b>	<b>175,707</b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>		<b>10,204</b>	<b>5,327</b>
Transfer between Funds		1,890	0
Less credits to participating States/Transfers	2/7	(10,173)	(8,621)
Refund of unspent XB contributions to Donors		(2,083)	(1,274)
Fund Balance 1 January		60,406	64,973
<b>Fund Balance at Period End</b>	2/8	<b>60,244</b>	<b>60,406</b>

**STATEMENT 2: OSCE Consolidated Statement of Assets, Liabilities  
and Fund Balance**  
as at 31 December 2010

EUR '000		TOTAL OSCE*	
	Note	2010	2009
<b>Assets</b>			
Cash and Short-term Deposits Budgetary	2/3	25,416	46,351
Cash and Short-term Deposits Extra-budgetary	2/3	50,133	45,711
Assessed Contributions Receivable	4	8,598	6,571
Accounts Receivable	5	2,400	2,226
Prepaid Expenses and Advances	6	5,210	3,654
<b>TOTAL ASSETS</b>		<b>91,757</b>	<b>104,513</b>
<b>Liabilities</b>			
Accounts Payable	8	3,807	2,655
Reserve for unliquidated obligations	9	10,437	16,537
Funds held for third parties	11	3,673	4,847
Contributions Received in Advance	12	8,012	14,277
Other Current Liabilities		373	532
<b>TOTAL LIABILITIES</b>		<b>26,302</b>	<b>38,848</b>
<b>Reserves and Fund Balances</b>			
Unallocated surplus	2/7	321	370
Revolving Fund	2/2	2,710	2,710
Contingency Fund	2/2	2,180	2,180
Fund Balance	2/8	60,244	60,406
<b>TOTAL RESERVES AND FUND BALANCE</b>		<b>65,455</b>	<b>65,666</b>
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</b>		<b>91,757</b>	<b>104,513</b>

Note: Contingent Liabilities - see note 14

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

for the Year Ending 31 December 2010

EUR '000	TOTAL OSCE	
	2010	2009
<b>NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>	<b>10,204</b>	<b>5,327</b>
(Increase) decrease in assessed contributions receivable	(2,028)	214
(Increase) decrease in accounts receivable	(175)	467
(Increase) decrease in prepaid expenditure and advances	(1,556)	109
Increase (decrease) in contributions received in advance	(6,265)	(4,936)
Increase (decrease) in reserve for unliquidated obligations	(6,099)	4,118
Increase (decrease) in accounts payable	1,155	(375)
Increase (decrease) in other current liabilities	(159)	93
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>(4,922)</b>	<b>5,018</b>
Increase (decrease) in Unallocated Surplus	(49)	(12)
Increase (decrease) in funds held for third parties	(1,174)	(1,291)
Credits to participating States/Transfers	(10,173)	(8,621)
Refund of unspent extrabudgetary contribution	(2,083)	(1,274)
Transfer between Funds	1,890	0
<b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>	<b>(11,589)</b>	<b>(11,198)</b>
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>(16,511)</b>	<b>(6,180)</b>

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

for the Year Ending 31 December 2010

		Total Institutions		Total Field Operations		Total Unified Budget		Network Operating System		Wallnerstrasse		Total Extra-Budgetary Funds		TOTAL OSCE	
		2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009
EUR '000															
	Note	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009
Assessed Contributions	2/5	52,742	50,271	98,782	103,021	151,524	153,292	0	0	0	0	0	0	151,524	153,292
Extrabudgetary Contributions	3	0	0	0	0	0	0	0	0	0	0	24,563	24,646	24,563	24,646
Miscellaneous Income	2/5	298	2,117	406	893	703	3,011	0	0	0	0	0	0	703	3,011
Currency Exchange Adjustments	2/4	(214)	(11)	122	(326)	(93)	(338)	0	0	0	0	736	(960)	643	(1,298)
Savings on prior year ULO's	9	491	299	852	1,085	1,343	1,384	0	0	0	0	0	0	1,343	1,384
Other Adjustments	10	0	0	0	0	0	0	0	0	0	0	114	0	114	0
<b>TOTAL INCOME</b>	2/5	<b>53,317</b>	<b>52,676</b>	<b>100,161</b>	<b>104,673</b>	<b>153,478</b>	<b>157,349</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,412</b>	<b>23,686</b>	<b>178,891</b>	<b>181,035</b>
<b>TOTAL EXPENDITURE</b>	2/6	<b>52,317</b>	<b>50,017</b>	<b>97,634</b>	<b>102,652</b>	<b>149,950</b>	<b>152,669</b>	<b>111</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,625</b>	<b>23,038</b>	<b>168,686</b>	<b>175,707</b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>		<b>1,000</b>	<b>2,658</b>	<b>2,528</b>	<b>2,021</b>	<b>3,528</b>	<b>4,680</b>	<b>(111)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,787</b>	<b>648</b>	<b>10,204</b>	<b>5,327</b>
Transfer between Funds		0	0	0	237	0	237	1,890	0	0	(237)	0	0	1,890	0
Less credits to participating States/Transfers		(6,713)	(5,759)	(3,460)	(2,862)	(10,173)	(8,621)	0	0	0	0	0	0	(10,173)	(8,621)
Refund of unspent XB contributions to Donors		0	0	0	0	0	0	0	0	0	0	(2,083)	(1,274)	(2,083)	(1,274)
Fund Balance 1 January		12,751	15,852	8,889	9,493	21,640	25,344	0	0	0	237	38,765	39,392	60,406	64,973
<b>Fund Balance at Period End</b>	2/8	<b>7,039</b>	<b>12,751</b>	<b>7,957</b>	<b>8,889</b>	<b>14,995</b>	<b>21,640</b>	<b>1,779</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43,470</b>	<b>38,765</b>	<b>60,244</b>	<b>60,406</b>

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

as at 31 December 2010

		Total Institutions		Total Field Operations		Total Unified Budget		Network Operating System		Wallnerstrasse		Total Extra-Budgetary Funds		TOTAL OSCE	
		2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009
EUR '000															
	Note	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009
Cash and Short-term Dep. Budgetary	2/3	23,313	43,355	2,104	2,996	25,416	46,351	0	0	0	0	0	0	25,416	46,351
Cash and Short-term Dep. Extra-budgetary	2/3	50,133	45,711	0	0	50,133	45,711	0	0	0	0	0	0	50,133	45,711
Assessed Contributions Receivable	4	4,050	3,431	4,540	3,139	8,590	6,571	0	0	0	0	0	0	8,590	6,571
Accounts Receivable	5	1,753	1,768	655	458	2,409	2,226	0	0	0	0	0	0	2,409	2,226
Prepaid Expenses and Advances	6	3,729	2,218	1,481	1,436	5,210	3,654	0	0	0	0	0	0	5,210	3,654
Due From Other Funds		78	1,261	6,657	10,747	6,734	12,008	1,831	0	0	0	47,201	45,683	55,766	57,691
<b>TOTAL ASSETS</b>		<b>83,055</b>	<b>97,745</b>	<b>15,437</b>	<b>18,776</b>	<b>98,492</b>	<b>116,521</b>	<b>1,831</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>47,201</b>	<b>45,683</b>	<b>147,523</b>	<b>162,204</b>
Accounts Payable	8	1,594	1,404	2,213	1,250	3,807	2,655	0	0	0	0	0	0	3,807	2,655
Reserve for unliquidated obligations	9	2,868	3,640	3,944	6,085	6,813	9,725	52	0	0	0	3,573	6,811	10,437	16,537
Funds held for third parties	11	3,656	4,819	17	28	3,673	4,847	0	0	0	0	0	0	3,673	4,847
Contributions Received in Advance	12	8,012	13,868	0	409	8,012	14,277	0	0	0	0	0	0	8,012	14,277
Due To Other Funds		54,654	55,792	1,111	1,899	55,766	57,691	0	0	0	0	0	0	55,766	57,691
Other Current Liabilities		20	209	195	216	215	426	0	0	0	0	158	106	373	532
<b>TOTAL LIABILITIES</b>		<b>70,805</b>	<b>79,733</b>	<b>7,480</b>	<b>9,887</b>	<b>78,286</b>	<b>89,620</b>	<b>52</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,731</b>	<b>6,917</b>	<b>82,068</b>	<b>96,538</b>
Unallocated surplus	2/7	321	370	0	0	321	370	0	0	0	0	0	0	321	370
Revolving Fund	2/2	2,710	2,710	0	0	2,710	2,710	0	0	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	0	0	2,180	2,180
Fund Balance	2/8	7,039	12,751	7,957	8,889	14,995	21,640	1,779	0	0	0	43,470	38,765	60,244	60,406
<b>TOTAL RESERVES AND FUND BALANCE</b>		<b>12,249</b>	<b>18,011</b>	<b>7,957</b>	<b>8,889</b>	<b>20,206</b>	<b>26,901</b>	<b>1,779</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43,470</b>	<b>38,765</b>	<b>65,455</b>	<b>65,666</b>
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</b>		<b>83,055</b>	<b>97,745</b>	<b>15,437</b>	<b>18,776</b>	<b>98,492</b>	<b>116,521</b>	<b>1,831</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>47,201</b>	<b>45,683</b>	<b>147,523</b>	<b>162,204</b>

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

for the Year Ending 31 December 2010

	Total Institutions		Total Field Operations		Total Unified Budget		Network Operating System		Wallnerstrasse		Total Extra- Budgetary Funds		TOTAL OSCE	
EUR '000	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009
<b>EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>	<b>1,000</b>	2,658	<b>2,528</b>	2,021	<b>3,528</b>	4,680	<b>(111)</b>	0	<b>0</b>	0	<b>6,787</b>	648	<b>10,204</b>	5,327
(Increase) decrease in assessed contributions receivable	<b>(619)</b>	(54)	<b>(1,401)</b>	269	<b>(2,019)</b>	214	<b>0</b>	0	<b>0</b>	0	<b>0</b>	0	<b>(2,019)</b>	214
(Increase) decrease in accounts receivable	<b>14</b>	256	<b>(198)</b>	211	<b>(183)</b>	467	<b>0</b>	0	<b>0</b>	0	<b>0</b>	0	<b>(183)</b>	467
(Increase) decrease in prepaid expenditure and advances	<b>(1,510)</b>	(1,106)	<b>(45)</b>	1,215	<b>(1,556)</b>	109	<b>0</b>	0	<b>0</b>	0	<b>0</b>	0	<b>(1,556)</b>	109
(Increase) decrease in inter-fund balances receivable	<b>1,183</b>	(1,141)	<b>4,091</b>	(1,588)	<b>5,274</b>	(2,729)	<b>(1,831)</b>	0	<b>0</b>	0	<b>(1,518)</b>	(2,926)	<b>1,925</b>	(5,419)
Increase (decrease) in contributions received in advance	<b>(5,856)</b>	(4,936)	<b>(409)</b>	0	<b>(6,265)</b>	(4,936)	<b>0</b>	0	<b>0</b>	0	<b>0</b>	0	<b>(6,265)</b>	(4,936)
Increase (decrease) in reserve for unliquidated obligations	<b>(772)</b>	779	<b>(2,141)</b>	(319)	<b>(2,913)</b>	460	<b>52</b>	0	<b>0</b>	0	<b>(3,238)</b>	3,658	<b>(6,099)</b>	4,118
Increase (decrease) in accounts payable	<b>190</b>	(15)	<b>964</b>	(360)	<b>1,155</b>	(375)	<b>0</b>	0	<b>0</b>	0	<b>0</b>	0	<b>1,155</b>	(375)
Increase (decrease) in other current liabilities	<b>(189)</b>	143	<b>(21)</b>	55	<b>(210)</b>	199	<b>0</b>	0	<b>0</b>	0	<b>52</b>	(106)	<b>(159)</b>	93
Increase (decrease) in inter-fund balances payable	<b>(1,138)</b>	4,008	<b>(787)</b>	1,411	<b>(1,925)</b>	5,419	<b>0</b>	0	<b>0</b>	0	<b>0</b>	0	<b>(1,925)</b>	5,419
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>(7,695)</b>	<b>592</b>	<b>2,581</b>	<b>2,915</b>	<b>(5,115)</b>	<b>3,507</b>	<b>(1,890)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,083</b>	<b>1,274</b>	<b>(4,922)</b>	<b>5,018</b>
(Increase) Decrease in Unallocated Surplus	<b>(49)</b>	(12)	<b>0</b>	0	<b>(49)</b>	(12)	<b>0</b>	0	<b>0</b>	0	<b>0</b>	0	<b>(49)</b>	(12)
Increase (decrease) in funds held for third parties	<b>(1,163)</b>	(1,295)	<b>(11)</b>	4	<b>(1,174)</b>	(1,291)	<b>0</b>	0	<b>0</b>	0	<b>0</b>	0	<b>(1,174)</b>	(1,291)
Credits to participating States/ Transfers	<b>(6,713)</b>	(5,759)	<b>(3,460)</b>	(2,862)	<b>(10,173)</b>	(8,621)	<b>0</b>	0	<b>0</b>	0	<b>0</b>	0	<b>(10,173)</b>	(8,621)
Refund of unspent Extra-budgetary contribution	<b>0</b>	0	<b>0</b>	0	<b>0</b>	0	<b>0</b>	0	<b>0</b>	0	<b>(2,083)</b>	(1,274)	<b>(2,083)</b>	(1,274)
Transfer between Funds	<b>0</b>	0	<b>0</b>	237	<b>0</b>	237	<b>1,890</b>	0	<b>0</b>	(237)	<b>0</b>	0	<b>1,890</b>	0
<b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>	<b>(7,926)</b>	<b>(7,066)</b>	<b>(3,471)</b>	<b>(2,621)</b>	<b>(11,397)</b>	<b>(9,687)</b>	<b>1,890</b>	<b>0</b>	<b>0</b>	<b>(237)</b>	<b>(2,083)</b>	<b>(1,274)</b>	<b>(11,589)</b>	<b>(11,198)</b>
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>(15,621)</b>	<b>(6,474)</b>	<b>(890)</b>	294	<b>(16,511)</b>	<b>(6,180)</b>	<b>0</b>	0	<b>0</b>	0	<b>0</b>	0	<b>(16,511)</b>	<b>(6,180)</b>

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

for the Year Ending 31 December 2010

	Total Institutions		Total Field Operations		Total Unified Budget	
EUR '000						
	2010	2009	2010	2009	2010	2009
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>1,000</b>	2,658	<b>2,528</b>	2,021	<b>3,528</b>	4,680
Add Contributions Receivable 1. Jan	<b>3,431</b>	3,377	<b>3,139</b>	3,408	<b>6,571</b>	6,785
Less Contributions Receivable at Period End	<b>(4,058)</b>	(3,431)	<b>(4,540)</b>	(3,139)	<b>(8,598)</b>	(6,571)
<b>CASH SURPLUS FOR THE YEAR</b>	<b>374</b>	2,604	<b>1,127</b>	2,290	<b>1,500</b>	4,894
 Cash Surplus 1. Jan	 <b>9,320</b>	 12,475	 <b>5,750</b>	 6,085	 <b>15,070</b>	 18,559
Less Credits to participating States/Transfers	<b>(6,713)</b>	(5,759)	<b>(3,460)</b>	(2,862)	<b>(10,173)</b>	(8,621)
<b>Cash Surplus at Period End</b>	<b>2,981</b>	9,320	<b>3,417</b>	5,513	<b>6,397</b>	14,833
 Add contributions receivable at Period End	 <b>4,058</b>	 3,431	 <b>4,540</b>	 3,139	 <b>8,598</b>	 6,571
<b>Fund Balance at Period End</b>	<b>7,039</b>	12,751	<b>7,957</b>	8,652	<b>14,995</b>	21,403

\* 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 2010

		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											
	Note	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009
Assessed Contributions	2/5	32,332	31,325	15,704	14,661	3,314	3,024	1,393	1,262	52,742	50,271
Miscellaneous Income	2/5	286	2,088	10	27	0	3	2	0	298	2,117
Currency Exchange Adjustments	2/4	(75)	38	(137)	(49)	(1)	0	0	0	(214)	(11)
Savings on prior year ULO's	9	289	262	185	30	8	0	9	6	491	299
TOTAL INCOME	2/5	32,832	33,713	15,762	14,669	3,320	3,026	1,403	1,268	53,317	52,676
TOTAL EXPENDITURE	2/6	31,998	31,152	15,622	14,587	3,312	3,022	1,385	1,256	52,317	50,017
EXCESS OF INCOME OVER EXPENDITURE		834	2,560	140	82	9	4	18	12	1,000	2,658
Less credits to participating States/Transfers	2/7	(6,637)	(5,175)	(52)	(471)	3	(69)	(27)	(44)	(6,713)	(5,759)
Fund Balance 1 January		11,329	13,943	1,093	1,483	216	281	114	145	12,751	15,852
Fund Balance at Period End		5,525	11,329	1,181	1,093	227	216	105	114	7,039	12,751

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

as at 31 December 2010

		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											
	Note	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009
Cash and Short-term Deposit Budgetary	2/3	22,416	42,608	777	638	119	109	0	0	23,313	43,355
Cash and Short-term Deposit Extra-budgetary	2/3	50,133	45,711	0	0	0	0	0	0	50,133	45,711
Assessed Contributions Receivable	4	2,542	2,176	1,163	960	253	214	100	81	4,058	3,431
Accounts Receivable	5	1,635	1,653	90	100	20	15	0	0	1,745	1,768
Prepaid Expenses and Advances	6	2,065	1,653	1,470	358	193	208	0	0	3,729	2,218
Due From Other Funds		0	0	0	1,146	0	0	78	114	78	1,261
TOTAL ASSETS		78,792	93,802	3,501	3,203	586	545	177	195	83,055	97,745
Accounts Payable	8	1,019	649	518	625	57	129	0	1	1,594	1,404
Reserve for unliquidated obligations	9	1,893	2,205	893	1,305	9	49	72	81	2,868	3,640
Funds held for third parties	11	3,479	4,641	177	178	0	0	0	0	3,656	4,819
Contributions Received in Advance	12	8,012	13,868	0	0	0	0	0	0	8,012	13,868
Due To Other Funds		53,632	55,641	732	0	291	151	0	0	54,654	55,792
Other Current Liabilities		20	208	0	1	0	0	0	0	20	209
TOTAL LIABILITIES		68,056	77,213	2,320	2,109	358	329	72	82	70,805	79,733
Unallocated surplus	2/7	321	370	0	0	0	0	0	0	321	370
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		5,525	11,329	1,181	1,093	227	216	105	114	7,039	12,751
TOTAL RESERVES AND FUND BALANCE		10,736	16,589	1,181	1,093	227	216	105	114	12,249	18,011
TOTAL LIABILITIES, RESERVES AND FUND BALANCE		78,792	93,802	3,501	3,203	586	545	177	195	83,055	97,745

**STATEMENT 10: Secretariat and Institutions, Statement of Cash Flow**  
for the Year Ending 31 December 2010

	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										
	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009
<b>EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>	834	2,560	140	82	9	4	18	12	1,000	2,658
(Increase) decrease in assessed contributions receivable	(366)	(48)	(203)	0	(39)	1	(19)	(7)	(627)	(54)
(Increase) decrease in accounts receivable	18	284	10	(32)	(5)	4	0	0	23	256
(Increase) decrease in prepaid expenditure and advances	(412)	(1,223)	(1,112)	144	14	(26)	0	0	(1,510)	(1,106)
(Increase) decrease in inter-fund balances receivable	0	0	1,146	(1,146)	0	0	37	5	1,183	(1,141)
Increase (decrease) in contributions received in advance	(5,856)	(4,936)	0	0	0	0	0	0	(5,856)	(4,936)
Increase (decrease) in reserve for unliquidated obligations	(312)	(364)	(412)	1,071	(40)	40	(8)	32	(772)	779
Increase (decrease) in accounts payable	371	(614)	(108)	559	(72)	39	(1)	1	190	(15)
Increase (decrease) in other current liabilities	(188)	162	(1)	1	0	(20)	0	0	(189)	143
Increase (decrease) in inter-fund balances payable	(2,010)	4,035	732	(129)	140	102	0	0	(1,138)	4,008
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>(7,922)</b>	<b>(144)</b>	<b>192</b>	<b>550</b>	<b>7</b>	<b>143</b>	<b>27</b>	<b>44</b>	<b>(7,695)</b>	<b>592</b>
Increase (decrease) in Unallocated Surplus	(49)	(12)	0	0	0	0	0	0	(49)	(12)
Increase (decrease) in funds held for third parties	(1,162)	(1,293)	(1)	(1)	0	0	0	0	(1,163)	(1,295)
Credits to participating States/Transfers	(6,637)	(5,175)	(52)	(471)	3	(69)	(27)	(44)	(6,713)	(5,759)
<b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>	<b>(7,849)</b>	<b>(6,481)</b>	<b>(53)</b>	<b>(473)</b>	<b>3</b>	<b>(69)</b>	<b>(27)</b>	<b>(44)</b>	<b>(7,926)</b>	<b>(7,066)</b>
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>(15,770)</b>	<b>(6,625)</b>	<b>139</b>	<b>77</b>	<b>10</b>	<b>74</b>	<b>0</b>	<b>0</b>	<b>(15,621)</b>	<b>(6,474)</b>

**STATEMENT 11: Secretariat and Institutions, Statement of Cash Surplus\***  
for the Year Ending 31 December 2010

	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										
	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009
EXCESS OF INCOME OVER EXPENDITURE	834	2,560	140	82	9	4	18	12	1,000	2,658
Add Contributions Receivable 1. Jan	2,176	2,128	960	960	214	215	81	74	3,431	3,377
Less Contributions Receivable at Period End	(2,542)	(2,176)	(1,163)	(960)	(253)	(214)	(100)	(81)	(4,058)	(3,431)
CASH SURPLUS FOR THE YEAR	468	2,512	(64)	81	(31)	5	0	6	374	2,604
Cash Surplus 1. Jan	9,152	11,815	133	523	2	66	33	71	9,320	12,475
Less Credits to participating States / Transfers	(6,637)	(5,175)	(52)	(471)	3	(69)	(27)	(44)	(6,713)	(5,759)
Cash Surplus at Period End	2,983	9,152	18	133	(26)	2	5	33	2,981	9,320
Add contributions receivable at Period End	2,542	2,176	1,163	960	253	214	100	81	4,058	3,431
Fund Balance at Period End	5,525	11,329	1,181	1,093	227	216	105	114	7,039	12,751

\* 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 2010

		Augmentations*		South-Eastern Europe		Eastern Europe		Caucasus		Central Asia		Total Regions		Closed Funds		GRAND TOTAL	
EUR '000																	
	Note	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009
Assessed Contributions	2/5	5,195	5,140	61,912	65,320	5,775	5,157	7,806	11,289	18,094	16,117	98,782	103,021	0	0	98,782	103,021
Miscellaneous Income	2/5	0	0	339	181	10	21	57	667	0	24	406	893	0	0	406	893
Currency Exchange Adjustments	2/4	0	0	56	75	119	(164)	(13)	(53)	(41)	(185)	122	(326)	0	0	122	(326)
Savings on prior year ULO's	9	8	9	480	731	18	23	257	116	88	206	852	1,085	0	0	852	1,085
<b>TOTAL INCOME</b>	2/5	<b>5,203</b>	5,149	<b>62,787</b>	66,307	<b>5,923</b>	5,037	<b>8,107</b>	12,019	<b>18,141</b>	16,162	<b>100,161</b>	104,673	<b>0</b>	0	<b>100,161</b>	104,673
<b>TOTAL EXPENDITURE</b>	2/6	<b>5,048</b>	5,139	<b>61,618</b>	65,214	<b>5,525</b>	5,126	<b>7,442</b>	11,235	<b>18,000</b>	15,938	<b>97,634</b>	102,652	<b>0</b>	0	<b>97,634</b>	102,652
<b>EXCESS OF INCOME OVER EXPENDITURE</b>		<b>155</b>	10	<b>1,169</b>	1,094	<b>398</b>	(89)	<b>666</b>	783	<b>141</b>	224	<b>2,528</b>	2,021	<b>0</b>	0	<b>2,528</b>	2,021
Transfers between Funds		0	0	0	0	0	0	(2,186)	0	0	0	(2,186)	0	2,186	237	0	237
Less credits to participating States/Transfers	2/7	(73)	0	(1,330)	(1,854)	(210)	12	(655)	(179)	(575)	(317)	(2,843)	(2,337)	(617)	(525)	(3,460)	(2,862)
Fund Balance 1 January		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>Fund Balance at Period End</b>		<b>163</b>	81	<b>4,010</b>	4,170	<b>467</b>	279	<b>726</b>	2,902	<b>780</b>	1,215	<b>6,145</b>	8,647	<b>1,812</b>	242	<b>7,957</b>	8,889

\* See note 2/2

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

as at 31 December 2010

		Augmentations*		South-Eastern Europe		Eastern Europe		Caucasus		Central Asia		Total Regions		Closed Funds		GRAND TOTAL	
EUR '000																	
	Note	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009
Cash and Short-term Deposit Budgetary	2/3	0	0	811	875	143	1,169	340	185	810	767	2,104	2,996	0	0	2,104	2,996
Assessed Contributions Receivable	4	128	35	2,692	1,814	237	156	315	571	682	347	4,054	2,923	486	216	4,540	3,139
Accounts Receivable	5	0	0	499	241	110	142	0	0	46	74	655	458	0	0	655	458
Prepaid Expenses and Advances	6	0	0	621	501	195	386	197	124	468	425	1,481	1,436	0	0	1,481	1,436
Due From Other Funds		61	121	3,074	6,060	265	117	365	3,015	1,213	1,070	4,978	10,382	1,678	365	6,657	10,747
TOTAL ASSETS		190	156	7,697	9,491	950	1,969	1,216	3,895	3,219	2,684	13,272	18,195	2,164	582	15,437	18,776
Accounts Payable	8	0	0	1,148	657	66	144	86	82	912	367	2,213	1,250	0	0	2,213	1,250
Reserve for unliquidated obligations	9	27	75	1,845	4,351	256	151	299	411	1,518	1,097	3,944	6,085	0	0	3,944	6,085
Funds held for third parties	11	0	0	16	27	0	0	0	0	0	0	17	28	0	0	17	28
Contributions Received in Advance	12	0	0	0	0	0	0	0	409	0	0	0	409	0	0	0	409
Due To Other Funds		0	0	495	175	160	1,384	104	0	0	0	759	1,559	353	339	1,111	1,899
Other current liabilities		0	0	185	110	1	10	1	91	8	6	195	216	0	0	195	216
TOTAL LIABILITIES		27	75	3,688	5,321	483	1,690	490	993	2,439	1,469	7,127	9,548	353	339	7,480	9,887
Fund Balance		163	81	4,010	4,170	467	279	726	2,902	780	1,215	6,145	8,647	1,812	242	7,957	8,889
TOTAL FUND BALANCE		163	81	4,010	4,170	467	279	726	2,902	780	1,215	6,145	8,647	1,812	242	7,957	8,889
TOTAL LIABILITIES AND FUND BALANCE		190	156	7,697	9,491	950	1,969	1,216	3,895	3,219	2,684	13,272	18,195	2,164	582	15,437	18,776

\* See note 2/2

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

for the Year Ending 31 December 2010

	Augmentations*		South-Eastern Europe		Eastern Europe		Caucasus		Central Asia		Total Regions		Closed Funds		GRAND TOTAL	
EUR '000																
	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	155	10	1,169	1,094	398	(89)	666	783	141	224	2,528	2,021	0	0	2,528	2,021
(Increase) decrease in assessed contributions receivable	(93)	(37)	(878)	97	(81)	3	256	91	(335)	68	(1,131)	222	(270)	46	(1,401)	269
(Increase) decrease in accounts receivable	0	0	(258)	201	32	(52)	0	0	28	62	(198)	211	0	0	(198)	211
(Increase) decrease in prepaid expenditure and advances	0	0	(120)	678	190	(361)	(73)	370	(43)	528	(45)	1,215	0	0	(45)	1,215
(Increase) decrease in inter-fund balances receivable	60	28	2,985	(417)	(148)	129	2,650	(800)	(143)	(500)	5,404	(1,559)	(1,313)	(30)	4,091	(1,588)
Increase (decrease) in contributions received in advance	0	0	0	0	0	0	(409)	0	0	0	(409)	0	0	0	(409)	0
Increase (decrease) in reserve for unliquidated obligations	(48)	(1)	(2,506)	109	104	(60)	(112)	(283)	422	(84)	(2,141)	(319)	0	0	(2,141)	(319)
Increase (decrease) in accounts payable	0	0	491	(107)	(76)	118	4	(402)	546	32	964	(360)	0	0	964	(360)
Increase (decrease) in other current liabilities	0	0	75	(30)	(8)	3	(90)	87	3	(4)	(21)	55	0	0	(21)	55
Increase (decrease) in inter-fund balances payable	0	0	319	175	(1,224)	1,125	104	(55)	0	(105)	(801)	1,140	13	271	(787)	1,411
NET CASH FLOW FROM OPERATING ACTIVITIES	73	0	1,277	1,801	(814)	815	2,996	(210)	618	221	4,150	2,627	(1,570)	287	2,581	2,915
Increase (decrease) in funds held for third parties	0	0	(11)	4	0	0	0	0	0	0	(11)	4	0	0	(11)	4
Credits to participating States	(73)	0	(1,330)	(1,854)	(210)	12	(655)	(179)	(575)	(317)	(2,843)	(2,337)	(617)	(525)	(3,460)	(2,862)
Transfer between Funds	0	0	0	0	0	0	(2,186)	0	0	0	(2,186)	0	2,186	237	0	237
NET CASH FLOW FROM FINANCING ACTIVITIES	(73)	0	(1,340)	(1,850)	(210)	12	(2,841)	(179)	(575)	(317)	(5,041)	(2,334)	1,570	(287)	(3,471)	(2,621)
NET INCREASE (DECREASE) IN CASH	0	0	(64)	(49)	(1,024)	828	155	(389)	42	(96)	(890)	294	0	0	(890)	294

\* See note 2/2

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

for the Year Ending 31 December 2010																
	Augmentations**		South-Eastern Europe		Eastern Europe		Caucasus		Central Asia		Total Regions		Closed Funds		GRAND TOTAL	
EUR '000	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009
EXCESS OF INCOME OVER EXPENDITURE	155	10	1,169	1,094	398	(89)	666	783	141	224	2,528	2,021	0	0	2,528	2,021
Add Contributions Receivable 1. Jan	35	(1)	1,814	1,911	156	159	571	662	347	415	2,923	3,145	216	263	3,139	3,408
Less Contributions Receivable at Period End	(128)	(35)	(2,692)	(1,814)	(237)	(156)	(315)	(571)	(682)	(347)	(4,054)	(2,923)	(486)	(216)	(4,540)	(3,139)
CASH SURPLUS FOR THE YEAR	61	(27)	291	1,191	317	(87)	922	875	(194)	292	1,396	2,244	(270)	46	1,127	2,290
Cash Surplus 1. Jan	46	73	2,356	3,019	124	198	2,331	1,635	868	892	5,724	5,817	26	267	5,750	6,085
Less Credits to participating States/Transfers	(73)	0	(1,330)	(1,854)	(210)	12	(655)	(179)	(575)	(317)	(2,843)	(2,337)	(617)	(525)	(3,460)	(2,862)
Cash Surplus at Period End	35	46	1,317	2,356	230	124	2,597	2,331	98	868	4,277	5,724	(861)	(211)	3,417	5,513
Add contributions receivable at Period End	128	35	2,692	1,814	237	156	315	571	682	347	4,054	2,923	486	216	4,540	3,139
Fund Balance at Period End	163	81	4,010	4,170	467	279	2,912	2,902	780	1,215	8,331	8,647	(374)	5	7,957	8,652

\* 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 2010

		Mission in Kosovo		Tasks in Bosnia and Herzegovina		Office in Zagreb		Mission to Serbia		Presence in Albania		Mission to Skopje		Mission to Montenegro		TOTAL FOR SOUTH-EASTERN EUROPE	
		2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009
EUR '000																	
	<b>Note</b>																
Assessed Contributions	2/5	<b>23,547</b>	26,910	<b>15,164</b>	14,681	<b>1,514</b>	2,168	<b>7,929</b>	7,820	<b>3,227</b>	3,277	<b>8,161</b>	8,145	<b>2,371</b>	2,318	<b>61,912</b>	65,320
Miscellaneous Income	2/5	<b>147</b>	50	<b>21</b>	46	<b>0</b>	1	<b>34</b>	47	<b>13</b>	12	<b>122</b>	25	<b>2</b>	0	<b>339</b>	181
Currency Exchange Adjustments	2/4	<b>0</b>	0	<b>0</b>	0	<b>15</b>	18	<b>32</b>	38	<b>14</b>	6	<b>(6)</b>	14	<b>0</b>	0	<b>56</b>	75
Savings on prior year ULO's	9	<b>87</b>	157	<b>17</b>	21	<b>2</b>	78	<b>211</b>	358	<b>42</b>	52	<b>116</b>	53	<b>5</b>	13	<b>480</b>	731
<b>TOTAL INCOME</b>	2/5	<b>23,781</b>	27,117	<b>15,203</b>	14,748	<b>1,531</b>	2,264	<b>8,206</b>	8,263	<b>3,297</b>	3,347	<b>8,393</b>	8,237	<b>2,377</b>	2,331	<b>62,787</b>	66,307
<b>TOTAL EXPENDITURE</b>	2/6	<b>23,526</b>	26,896	<b>15,083</b>	14,679	<b>1,503</b>	2,162	<b>7,808</b>	7,810	<b>3,221</b>	3,270	<b>8,121</b>	8,123	<b>2,357</b>	2,273	<b>61,618</b>	65,214
<b>EXCESS OF INCOME OVER EXPENDITURE</b>		<b>254</b>	222	<b>119</b>	69	<b>29</b>	102	<b>398</b>	452	<b>75</b>	77	<b>272</b>	114	<b>21</b>	59	<b>1,169</b>	1,094
Less credits to participating States / Transfers	2/7	<b>(848)</b>	(834)	<b>(110)</b>	(347)	<b>(30)</b>	(164)	<b>(81)</b>	(66)	<b>(102)</b>	(77)	<b>(133)</b>	(337)	<b>(27)</b>	(30)	<b>(1,330)</b>	(1,854)
Fund Balance 1 January		<b>1,628</b>	2,240	<b>618</b>	896	<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
<b>Fund Balance at Period End</b>		<b>1,035</b>	1,628	<b>628</b>	618	<b>(31)</b>	(30)	<b>1,177</b>	860	<b>387</b>	414	<b>715</b>	575	<b>99</b>	105	<b>4,010</b>	4,170

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

as at 31 December 2010

		Mission in Kosovo		Tasks in Bosnia and Herzegovina		Office in Zagreb		Mission to Serbia		Presence in Albania		Mission to Skopje		Mission to Montenegro		TOTAL FOR SOUTH-EASTERN EUROPE	
		2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009
EUR '000																	
	Note	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009
Cash and Short-term Deposit Budgetary	2/3	86	61	121	162	90	188	243	219	26	87	142	106	104	52	811	875
Assessed Contributions Receivable	4	1,069	735	619	393	37	16	341	230	218	190	345	230	63	21	2,692	1,814
Accounts Receivable	5	0	0	165	125	0	0	0	0	178	34	156	82	0	0	499	241
Prepaid Expenses and Advances	6	136	203	278	4	8	0	63	130	103	73	30	86	3	4	621	501
Due From Other Funds		979	3,665	0	311	0	0	1,189	875	323	370	583	779	0	60	3,074	6,060
<b>TOTAL ASSETS</b>		<b>2,271</b>	<b>4,664</b>	<b>1,183</b>	<b>994</b>	<b>135</b>	<b>204</b>	<b>1,836</b>	<b>1,454</b>	<b>847</b>	<b>755</b>	<b>1,256</b>	<b>1,283</b>	<b>170</b>	<b>137</b>	<b>7,697</b>	<b>9,491</b>
Accounts Payable	8	412	291	78	57	15	47	177	172	245	28	221	63	1	0	1,148	657
Reserve for unliquidated obligations	9	665	2,644	161	309	8	12	482	415	215	313	296	625	16	33	1,845	4,351
Funds held for third parties	11	0	0	3	10	0	0	0	0	0	0	13	17	0	0	16	27
Due To Other Funds		0	0	298	0	143	175	0	0	0	0	0	0	54	0	495	175
Other current liabilities		159	101	15	1	0	0	0	6	0	0	11	2	0	0	185	110
<b>TOTAL LIABILITIES</b>		<b>1,236</b>	<b>3,036</b>	<b>555</b>	<b>376</b>	<b>166</b>	<b>234</b>	<b>659</b>	<b>593</b>	<b>460</b>	<b>341</b>	<b>541</b>	<b>708</b>	<b>72</b>	<b>33</b>	<b>3,688</b>	<b>5,321</b>
Fund Balance		1,035	1,628	628	618	(31)	(30)	1,177	860	387	414	715	575	99	105	4,010	4,170
<b>TOTAL FUND BALANCE</b>		<b>1,035</b>	<b>1,628</b>	<b>628</b>	<b>618</b>	<b>(31)</b>	<b>(30)</b>	<b>1,177</b>	<b>860</b>	<b>387</b>	<b>414</b>	<b>715</b>	<b>575</b>	<b>99</b>	<b>105</b>	<b>4,010</b>	<b>4,170</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>2,271</b>	<b>4,664</b>	<b>1,183</b>	<b>994</b>	<b>135</b>	<b>204</b>	<b>1,836</b>	<b>1,454</b>	<b>847</b>	<b>755</b>	<b>1,256</b>	<b>1,283</b>	<b>170</b>	<b>137</b>	<b>7,697</b>	<b>9,491</b>

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

for the Year Ending 31 December 2010

	Mission in Kosovo		Tasks in Bosnia and Herzegovina		Office in Zagreb		Mission to Serbia		Presence in Albania		Mission to Skopje		Mission to Montenegro		TOTAL FOR SOUTH-EASTERN EUROPE	
EUR '000	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009
<b>NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>	254	222	119	69	29	102	398	452	75	77	272	114	21	59	1,169	1,094
(Increase) decrease in assessed contributions receivable	(334)	(176)	(226)	47	(22)	(13)	(112)	98	(27)	44	(115)	99	(42)	(2)	(878)	97
(Increase) decrease in accounts receivable	0	157	(40)	27	0	0	0	0	(144)	(4)	(74)	22	0	0	(258)	201
(Increase) decrease in prepaid expenditure and advances	67	(85)	(274)	(3)	(8)	0	68	465	(30)	90	56	173	1	38	(120)	678
(Increase) decrease in inter-fund balances receivable	2,686	200	311	252	0	24	(315)	(732)	47	(74)	196	(31)	60	(56)	2,985	(417)
Increase (decrease) in reserve for unliquidated obligations	(1,980)	615	(147)	(93)	(3)	(104)	67	(254)	(97)	(20)	(329)	(34)	(16)	(1)	(2,506)	109
Increase (decrease) in accounts payable	122	(138)	21	25	(32)	32	5	89	216	(24)	158	(80)	1	(11)	491	(107)
Increase (decrease) in other current liabilities	58	(33)	14	1	0	0	(6)	6	0	0	8	(2)	0	(1)	75	(30)
Increase (decrease) in inter-fund balances payable	0	0	298	0	(32)	175	0	0	0	0	0	0	54	0	319	175
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>873</b>	<b>761</b>	<b>75</b>	<b>325</b>	<b>(68)</b>	<b>217</b>	<b>105</b>	<b>123</b>	<b>41</b>	<b>88</b>	<b>173</b>	<b>261</b>	<b>78</b>	<b>26</b>	<b>1,277</b>	<b>1,801</b>
Increase (decrease) in funds held for third parties	0	0	(7)	3	0	0	0	0	0	0	(4)	0	0	0	(11)	4
Credits to participating States	(848)	(834)	(110)	(347)	(30)	(164)	(81)	(66)	(102)	(77)	(133)	(337)	(27)	(30)	(1,330)	(1,854)
<b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>	<b>(848)</b>	<b>(834)</b>	<b>(116)</b>	<b>(344)</b>	<b>(30)</b>	<b>(164)</b>	<b>(81)</b>	<b>(66)</b>	<b>(102)</b>	<b>(77)</b>	<b>(137)</b>	<b>(337)</b>	<b>(27)</b>	<b>(30)</b>	<b>(1,340)</b>	<b>(1,850)</b>
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>25</b>	<b>(72)</b>	<b>(41)</b>	<b>(19)</b>	<b>(98)</b>	<b>53</b>	<b>24</b>	<b>57</b>	<b>(61)</b>	<b>11</b>	<b>36</b>	<b>(75)</b>	<b>52</b>	<b>(4)</b>	<b>(64)</b>	<b>(49)</b>

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

for the Year Ending 31 December 2010

	Mission in Kosovo		Tasks in Bosnia and Herzegovina		Office in Zagreb		Mission to Serbia		Presence in Albania		Mission to Skopje		Mission to Montenegro		TOTAL FOR SOUTH-EASTERN EUROPE	
EUR '000																
	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	254	222	119	69	29	102	398	452	75	77	272	114	21	59	1,169	1,094
Add Contributions Receivable 1. Jan	735	559	393	440	16	2	230	327	190	235	230	329	21	19	1,814	1,911
Less Contributions Receivable at Period End	(1,069)	(735)	(619)	(393)	(37)	(16)	(341)	(230)	(218)	(190)	(345)	(230)	(63)	(21)	(2,692)	(1,814)
<b>CASH SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>(80)</b>	<b>46</b>	<b>(107)</b>	<b>116</b>	<b>7</b>	<b>88</b>	<b>286</b>	<b>550</b>	<b>48</b>	<b>121</b>	<b>158</b>	<b>212</b>	<b>(21)</b>	<b>57</b>	<b>291</b>	<b>1,191</b>
<b>Cash Surplus 1. Jan</b>	893	1,681	226	457	(46)	30	631	147	223	179	345	470	83	56	2,356	3,019
Less Credits to participating States / Transfers	(848)	(834)	(110)	(347)	(30)	(164)	(81)	(66)	(102)	(77)	(133)	(337)	(27)	(30)	(1,330)	(1,854)
Cash Surplus at Period End	(34)	893	9	226	(68)	(46)	836	631	169	223	370	345	36	83	1,317	2,356
Add contributions receivable at Period End	1,069	735	619	393	37	16	341	230	218	190	345	230	63	21	2,692	1,814
<b>Fund Balance at Period End</b>	<b>1,035</b>	<b>1,628</b>	<b>628</b>	<b>618</b>	<b>(31)</b>	<b>(30)</b>	<b>1,177</b>	<b>860</b>	<b>387</b>	<b>414</b>	<b>715</b>	<b>575</b>	<b>99</b>	<b>105</b>	<b>4,010</b>	<b>4,170</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 2010

		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											
	Note	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009
Assessed Contributions	2/5	2,084	1,950	2,513	2,266	1,168	933	9	8	5,775	5,157
Miscellaneous Income	2/5	0	19	3	3	7	0	0	0	10	21
Currency Exchange Adjustments	2/4	(5)	3	124	(163)	1	(4)	0	0	119	(164)
Savings on prior year ULO's	9	5	13	7	4	6	7	0	0	18	23
<b>TOTAL INCOME</b>	2/5	<b>2,084</b>	1,984	<b>2,647</b>	2,109	<b>1,183</b>	936	<b>9</b>	8	<b>5,923</b>	5,037
<b>TOTAL EXPENDITURE</b>	2/6	<b>2,073</b>	1,936	<b>2,504</b>	2,265	<b>943</b>	918	<b>5</b>	7	<b>5,525</b>	5,126
<b>EXCESS OF INCOME OVER EXPENDITURE</b>		<b>11</b>	48	<b>143</b>	(156)	<b>240</b>	18	<b>4</b>	1	<b>398</b>	(89)
Less credits to participating States / transfers	2/7	(31)	(43)	(138)	98	(40)	(42)	0	0	(210)	12
Fund Balance 1 January		151	146	20	78	107	131	1	1	279	357
<b>Fund Balance at Period End</b>		<b>131</b>	151	<b>24</b>	20	<b>307</b>	107	<b>5</b>	1	<b>467</b>	279

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

as at 31 December 2010

		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											
	Note	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009
Cash and Short-term Deposit Budgetary	2/3	10	54	81	1,078	51	37	0	0	143	1,169
Assessed Contributions Receivable	4	85	55	90	57	61	44	0	0	237	156
Accounts Receivable	5	37	40	60	90	13	13	0	0	110	142
Prepaid Expenses and Advances	6	107	4	88	382	0	0	0	0	195	386
Due From Other Funds		23	73	0	0	237	43	5	1	265	117
TOTAL ASSETS		263	225	319	1,606	363	137	5	1	950	1,969
Accounts Payable	8	52	29	14	112	0	4	0	0	66	144
Reserve for unliquidated obligations	9	79	45	121	91	56	16	0	0	256	151
Due To Other Funds		0	0	160	1,384	0	0	0	0	160	1,384
Other current liabilities		0	0	1	0	0	9	0	0	1	10
TOTAL LIABILITIES		132	74	295	1,587	56	29	0	0	483	1,690
Fund Balance		131	151	24	20	307	107	5	1	467	279
TOTAL FUND BALANCES		131	151	24	20	307	107	5	1	467	279
TOTAL LIABILITIES AND FUND BALANCE		263	225	319	1,606	363	137	5	1	950	1,969

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

for the Year Ending 31 December 2010

	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										
	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009
<b>NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>	11	48	143	(156)	240	18	4	1	398	(89)
(Increase) decrease in assessed contributions receivable	(31)	18	(33)	(19)	(17)	5	0	0	(81)	3
(Increase) decrease in accounts receivable	3	(7)	30	(38)	0	(7)	0	0	32	(52)
(Increase) decrease in prepaid expenditure and advances	(103)	4	294	(365)	0	0	0	0	190	(361)
(Increase) decrease in inter-fund balances receivable	50	88	0	0	(194)	41	(4)	0	(148)	129
Increase (decrease) in reserve for unliquidated obligations	34	(103)	30	58	40	(15)	0	0	104	(60)
Increase (decrease) in accounts payable	24	10	(98)	109	(2)	(1)	0	0	(76)	118
Increase (decrease) in Other Current Liabilities	0	0	1	(7)	(9)	9	0	0	(8)	3
Increase (decrease) in inter-fund balances payable	0	0	(1,224)	1,125	0	0	0	0	(1,224)	1,125
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>(12)</b>	<b>58</b>	<b>(858)</b>	<b>705</b>	<b>56</b>	<b>51</b>	<b>0</b>	<b>0</b>	<b>(814)</b>	<b>815</b>
Credits to Participating States/Transfers	(31)	(43)	(138)	98	(40)	(42)	0	0	(210)	12
<b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>	<b>(31)</b>	<b>(43)</b>	<b>(138)</b>	<b>98</b>	<b>(40)</b>	<b>(42)</b>	<b>0</b>	<b>0</b>	<b>(210)</b>	<b>12</b>
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>(44)</b>	<b>16</b>	<b>(996)</b>	<b>803</b>	<b>16</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>(1,024)</b>	<b>828</b>

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

for the Year Ending 31 December 2010

	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	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	11	48	143	(156)	240	18	4	1	398	(89)
Add Contributions Receivable 1. Jan	55	72	57	38	44	49	0	0	156	159
Less Contributions Receivable at Period End	(85)	(55)	(90)	(57)	(61)	(44)	0	0	(237)	(156)
<b>CASH SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>(20)</b>	<b>65</b>	<b>110</b>	<b>(176)</b>	<b>222</b>	<b>23</b>	<b>4</b>	<b>0</b>	<b>317</b>	<b>(87)</b>
 <b>Cash Surplus 1. Jan</b>	 97	 74	 (37)	 41	 64	 82	 1	 1	 124	 198
Less credits to participating states / transfers	(31)	(43)	(138)	98	(40)	(42)	0	0	(210)	12
Cash Surplus at Period End	46	97	(66)	(37)	245	64	5	1	230	124
 Add contributions receivable at Period End	 85	 55	 90	 57	 61	 44	 0	 0	 237	 156
<b>Fund Balance at Period End</b>	<b>131</b>	<b>151</b>	<b>24</b>	<b>20</b>	<b>307</b>	<b>107</b>	<b>5</b>	<b>1</b>	<b>467</b>	<b>279</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 2010

		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													
	Note	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009
Assessed Contributions	2/5	0	0	0	4,221	2,749	2,616	2,797	2,619	2,260	1,833	7,806	11,289
Miscellaneous Income	2/5	0	4	20	654	2	6	0	1	35	1	57	667
Currency Exchange Adjustments	2/4	(13)	42	0	(1)	11	(51)	(12)	(42)	1	(1)	(13)	(53)
Savings on prior year ULO's	9	0	74	194	12	8	11	44	18	12	2	257	116
<b>TOTAL INCOME</b>	2/5	<b>(13)</b>	120	<b>214</b>	4,887	<b>2,769</b>	2,582	<b>2,830</b>	2,596	<b>2,308</b>	1,835	<b>8,107</b>	12,019
<b>TOTAL EXPENDITURE</b>	2/6	<b>0</b>	0	<b>0</b>	4,221	<b>2,725</b>	2,615	<b>2,769</b>	2,569	<b>1,948</b>	1,831	<b>7,442</b>	11,235
<b>EXCESS OF INCOME OVER EXPENDITURE</b>		<b>(13)</b>	120	<b>214</b>	666	<b>44</b>	(33)	<b>60</b>	27	<b>361</b>	4	<b>666</b>	783
Transfer between Funds		<b>(1,307)</b>	0	<b>(880)</b>	0	<b>0</b>	0	<b>0</b>	0	<b>0</b>	0	<b>(2,186)</b>	0
Less credits to participating States / Transfers	2/7	<b>0</b>	0	<b>0</b>	0	<b>(67)</b>	(47)	<b>(29)</b>	(70)	<b>(559)</b>	(62)	<b>(655)</b>	(179)
Fund Balance 1 January		<b>1,320</b>	1,200	<b>666</b>	0	<b>100</b>	180	<b>131</b>	174	<b>684</b>	743	<b>2,902</b>	2,297
<b>Fund Balance at Period End</b>		<b>0</b>	1,320	<b>0</b>	666	<b>78</b>	100	<b>163</b>	131	<b>485</b>	684	<b>726</b>	2,902

\* 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 2010

		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													
	Note	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009
Cash and Short-term Deposit Budgetary	2/3	0	0	0	0	75	7	160	66	104	112	340	185
Assessed Contributions Receivable	4	0	352	0	20	95	52	100	56	120	91	315	571
Accounts Receivable	5	0	0	0	0	0	0	0	0	0	0	0	0
Prepaid Expenses and Advances	6	0	13	0	0	32	19	145	88	20	3	197	124
Due From Other Funds		0	955	0	843	0	85	10	186	355	947	365	3,015
<b>TOTAL ASSETS</b>		<b>0</b>	<b>1,320</b>	<b>0</b>	<b>863</b>	<b>202</b>	<b>162</b>	<b>415</b>	<b>396</b>	<b>599</b>	<b>1,153</b>	<b>1,216</b>	<b>3,895</b>
Accounts Payable	8	0	0	0	0	5	16	82	66	0	0	86	82
Reserve for unliquidated obligations	9	0	0	0	107	15	46	171	198	113	60	299	411
Contributions Received in Advance	12	0	0	0	0	0	0	0	0	0	409	0	409
Due To Other Funds		0	0	0	0	104	0	0	0	0	0	104	0
Other current liabilities		0	0	0	90	0	0	1	0	0	0	1	91
<b>TOTAL LIABILITIES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>197</b>	<b>124</b>	<b>62</b>	<b>253</b>	<b>265</b>	<b>113</b>	<b>469</b>	<b>490</b>	<b>993</b>
Fund Balance		0	1,320	0	666	78	100	163	131	485	684	726	2,902
<b>TOTAL FUND BALANCES</b>		<b>0</b>	<b>1,320</b>	<b>0</b>	<b>666</b>	<b>78</b>	<b>100</b>	<b>163</b>	<b>131</b>	<b>485</b>	<b>684</b>	<b>726</b>	<b>2,902</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>0</b>	<b>1,320</b>	<b>0</b>	<b>863</b>	<b>202</b>	<b>162</b>	<b>415</b>	<b>396</b>	<b>599</b>	<b>1,153</b>	<b>1,216</b>	<b>3,895</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 2010

	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												
	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	(13)	120	214	666	44	(33)	60	27	361	4	666	783
(Increase) decrease in assessed contributions receivable	352	47	20	(20)	(43)	15	(44)	19	(29)	30	256	91
(Increase) decrease in accounts receivable	0	0	0	0	0	0	0	0	0	0	0	0
(Increase) decrease in prepaid expenditure and advances	13	270	0	0	(13)	39	(56)	52	(16)	8	(73)	370
(Increase) decrease in inter-fund balances receivable	955	82	843	(843)	85	(57)	176	(186)	592	203	2,650	(800)
Increase (decrease) in contributions received in advance	0	0	0	0	0	0	0	0	(409)	0	(409)	0
Increase (decrease) in reserve for unliquidated obligations	0	(350)	(107)	107	(31)	(21)	(28)	81	54	(99)	(112)	(283)
Increase (decrease) in accounts payable	0	(366)	0	0	(11)	(61)	15	25	0	0	4	(402)
Increase (decrease) in other current liabilities	0	(2)	(90)	90	0	0	0	(1)	0	0	(90)	87
Increase (decrease) in inter-fund balances payable	0	0	0	0	104	0	0	(55)	0	0	104	(55)
NET CASH FLOW FROM OPERATING ACTIVITIES	1,307	(199)	880	0	135	(118)	124	(38)	552	146	2,996	(210)
Credits to participating States	0	0	0	0	(67)	(47)	(29)	(70)	(559)	(62)	(655)	(179)
Transfer between Funds	(1,307)	0	(880)	0	0	0	0	0	0	0	(2,186)	0
NET CASH FLOW FROM FINANCING ACTIVITIES	(1,307)	0	(880)	0	(67)	(47)	(29)	(70)	(559)	(62)	(2,841)	(179)
NET INCREASE (DECREASE) IN CASH	0	(199)	0	0	68	(165)	94	(108)	(8)	83	155	(389)

\* 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 2010

	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												
	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009
EXCESS OF INCOME OVER EXPENDITURE	(13)	120	214	666	44	(33)	60	27	361	4	666	783
Add Contributions Receivable 1. Jan	352	399	20	0	52	66	56	75	91	121	571	662
Less Contributions Receivable at Period End	0	(352)	0	(20)	(95)	(52)	(100)	(56)	(120)	(91)	(315)	(571)
CASH SURPLUS FOR THE YEAR	339	167	234	646	1	(18)	16	46	332	34	922	875
Cash Surplus 1. Jan	968	801	646	0	49	114	75	99	593	622	2,331	1,635
Less Credits to participating States / Transfers	0	0	0	0	(67)	(47)	(29)	(70)	(559)	(62)	(655)	(179)
Cash Surplus at Period End	1,307	968	880	646	(17)	49	62	75	366	593	2,597	2,331
Add contributions receivable at Period End	0	352	0	20	95	52	100	56	120	91	315	571
Fund Balance at Period End	1,307	1,320	880	666	78	100	163	131	485	684	2,912	2,902

\*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 2010

		Centre in Astana		Centre in Ashgabat		Centre in Bishkek		Project Co-ordinator in Uzbekistan		Office in Tajikistan		TOTAL FOR CENTRAL ASIA	
EUR '000													
	Note	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009
Assessed Contributions	2/5	2,139	2,007	1,232	1,347	6,998	5,406	1,815	1,870	5,910	5,487	18,094	16,117
Miscellaneous Income	2/5	6	4	0	1	3	3	(11)	13	1	4	0	24
Currency Exchange Adjustments	2/4	3	(21)	2	(5)	(35)	(114)	13	(2)	(24)	(42)	(41)	(185)
Savings on prior year ULO's	9	26	14	4	4	3	20	6	84	49	84	88	206
<b>TOTAL INCOME</b>	2/5	<b>2,175</b>	2,003	<b>1,238</b>	1,347	<b>6,969</b>	5,315	<b>1,824</b>	1,964	<b>5,936</b>	5,533	<b>18,141</b>	16,162
<b>TOTAL EXPENDITURE</b>	2/6	<b>2,103</b>	1,961	<b>1,214</b>	1,346	<b>6,965</b>	5,399	<b>1,809</b>	1,865	<b>5,909</b>	5,366	<b>18,000</b>	15,938
<b>EXCESS OF INCOME OVER EXPENDITURE</b>		<b>72</b>	42	<b>24</b>	0	<b>4</b>	(84)	<b>15</b>	99	<b>27</b>	167	<b>141</b>	224
Less credits to participating States / Transfers	2/7	(106)	(65)	(63)	(32)	(49)	(121)	(90)	(40)	(267)	(59)	(575)	(317)
Fund Balance 1 January		212	235	99	130	80	285	219	160	605	496	1,215	1,307
<b>Fund Balance at Period End</b>		<b>177</b>	212	<b>59</b>	99	<b>36</b>	80	<b>144</b>	219	<b>365</b>	605	<b>780</b>	1,215

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

as at 31 December 2010

		Centre in Astana		Centre in Ashgabat		Centre in Bishkek		Project Co-ordinator in Uzbekistan		Office in Tajikistan		TOTAL FOR CENTRAL ASIA	
EUR '000													
	Note	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009
Cash and Short-term Deposit Budgetary	2/3	88	175	72	79	226	131	109	158	315	225	810	767
Assessed Contributions Receivable	4	79	48	46	34	262	86	70	45	224	134	682	347
Accounts Receivable	5	0	(1)	0	0	45	63	0	12	1	0	46	74
Prepaid Expenses and Advances	6	221	42	3	0	18	84	126	55	100	244	468	425
Due From Other Funds		40	92	46	41	516	71	129	180	481	686	1,213	1,070
<b>TOTAL ASSETS</b>		<b>429</b>	<b>358</b>	<b>167</b>	<b>154</b>	<b>1,067</b>	<b>435</b>	<b>435</b>	<b>449</b>	<b>1,121</b>	<b>1,288</b>	<b>3,219</b>	<b>2,684</b>
Accounts Payable	8	63	22	8	6	207	39	95	74	539	226	912	367
Reserve for unliquidated obligations	9	188	123	100	50	824	315	196	156	210	453	1,518	1,097
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	0	0	0	0	0	0	0
Other current liabilities		0	1	1	0	0	0	0	0	8	5	8	6
<b>TOTAL LIABILITIES</b>		<b>252</b>	<b>146</b>	<b>108</b>	<b>55</b>	<b>1,032</b>	<b>355</b>	<b>291</b>	<b>230</b>	<b>757</b>	<b>684</b>	<b>2,439</b>	<b>1,469</b>
Fund Balance		177	212	59	99	36	80	144	219	365	605	780	1,215
<b>TOTAL FUND BALANCE</b>		<b>177</b>	<b>212</b>	<b>59</b>	<b>99</b>	<b>36</b>	<b>80</b>	<b>144</b>	<b>219</b>	<b>365</b>	<b>605</b>	<b>780</b>	<b>1,215</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>429</b>	<b>358</b>	<b>167</b>	<b>154</b>	<b>1,067</b>	<b>435</b>	<b>435</b>	<b>449</b>	<b>1,121</b>	<b>1,288</b>	<b>3,219</b>	<b>2,684</b>

**STATEMENT 30: OSCE Field Operations Central Asia, Statement of Cash Flow**  
for the Year Ending 31 December 2010

EUR '000	Centre in Astana		Centre in Ashgabat		Centre in Bishkek		Project Co- ordinator in Uzbekistan		Office in Tajikistan		TOTAL FOR CENTRAL ASIA	
	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009
<b>EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>	72	42	24	0	4	(84)	15	99	27	167	141	224
(Increase) decrease in assessed contributions receivable	(31)	15	(12)	1	(176)	30	(26)	(15)	(91)	37	(335)	68
(Increase) decrease in accounts receivable	(1)	1	0	0	18	48	12	(12)	(1)	25	28	62
(Increase) decrease in prepaid expenditure and advances	(178)	7	(3)	0	66	187	(71)	23	144	310	(43)	528
(Increase) decrease in inter-fund balances receivable	52	37	(5)	43	(445)	(71)	52	55	205	(563)	(143)	(500)
Increase (decrease) in reserve for unliquidated obligations	65	60	50	10	509	(62)	41	(107)	(243)	14	422	(84)
Increase (decrease) in accounts payable	41	8	2	4	168	(20)	21	42	313	(3)	546	32
Increase (decrease) in other current liabilities	0	0	1	(1)	0	0	0	(1)	3	(2)	3	(4)
Increase (decrease) in inter-fund balances payable	0	0	0	0	0	(105)	0	0	0	0	0	(105)
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>19</b>	<b>169</b>	<b>57</b>	<b>57</b>	<b>143</b>	<b>(77)</b>	<b>42</b>	<b>86</b>	<b>356</b>	<b>(13)</b>	<b>618</b>	<b>221</b>
Credits to participating States	(106)	(65)	(63)	(32)	(49)	(121)	(90)	(40)	(267)	(59)	(575)	(317)
<b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>	<b>(106)</b>	<b>(65)</b>	<b>(63)</b>	<b>(32)</b>	<b>(49)</b>	<b>(121)</b>	<b>(90)</b>	<b>(40)</b>	<b>(267)</b>	<b>(59)</b>	<b>(575)</b>	<b>(317)</b>
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>(87)</b>	<b>103</b>	<b>(7)</b>	<b>25</b>	<b>95</b>	<b>(198)</b>	<b>(48)</b>	<b>45</b>	<b>89</b>	<b>(72)</b>	<b>42</b>	<b>(96)</b>

**STATEMENT 31: OSCE Field Operations Central Asia, Statement of Cash Surplus\***  
for the Year Ending 31 December 2010

EUR '000	Centre in Astana		Centre in Ashgabat		Centre in Bishkek		Project Co- ordinator in Uzbekistan		Office in Tajikistan		TOTAL FOR CENTRAL ASIA	
	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	72	42	24	0	4	(84)	15	99	27	167	141	224
Add Contributions Receivable 1. Jan	48	64	34	35	86	116	45	30	134	171	347	415
Less Contributions Receivable at Period End	(79)	(48)	(46)	(34)	(262)	(86)	(70)	(45)	(224)	(134)	(682)	(347)
<b>CASH SURPLUS FOR THE YEAR</b>	<b>41</b>	<b>57</b>	<b>11</b>	<b>1</b>	<b>(171)</b>	<b>(55)</b>	<b>(11)</b>	<b>84</b>	<b>(64)</b>	<b>204</b>	<b>(194)</b>	<b>292</b>
 <b>Cash Surplus 1. Jan</b>	 163	 171	 64	 95	 (6)	 169	 175	 131	 471	 326	 868	 892
Less Credits to participating States / Transfers	(106)	(65)	(63)	(32)	(49)	(121)	(90)	(40)	(267)	(59)	(575)	(317)
Cash Surplus at Period End	98	163	12	64	(226)	(6)	74	175	140	471	98	868
 Add contributions receivable at Period End	 79	 48	 46	 34	 262	 86	 70	 45	 224	 134	 682	 347
<b>Fund Balance at Period End</b>	<b>177</b>	<b>212</b>	<b>59</b>	<b>99</b>	<b>36</b>	<b>80</b>	<b>144</b>	<b>219</b>	<b>365</b>	<b>605</b>	<b>780</b>	<b>1,215</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 2010

		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	
EUR '000											
	Note	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009
Extrabudgetary Contributions	3	386	683	0	0	930	809	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	736	(960)	0	0
Savings on prior year ULO's	9	0	0	0	0	0	0	0	0	0	0
Other Adjustments	10	59	(24)	0	0	124	(3)	0	0	0	0
<b>TOTAL INCOME</b>	2/5	<b>445</b>	659	<b>0</b>	0	<b>1,054</b>	805	<b>736</b>	(960)	<b>0</b>	0
<b>TOTAL EXPENDITURE</b>	2/6	<b>653</b>	384	<b>0</b>	0	<b>291</b>	1,008	<b>50</b>	43	<b>0</b>	0
<b>EXCESS OF INCOME OVER EXPENDITURE</b>		<b>(208)</b>	275	<b>0</b>	0	<b>763</b>	(203)	<b>686</b>	(1,004)	<b>0</b>	0
Refund of unspent XB contributions to Donors		<b>(8)</b>	(47)	<b>0</b>	0	<b>(51)</b>	0	<b>0</b>	0	<b>0</b>	0
Fund Balance 1 January		<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
<b>Fund Balance at Period End</b>		<b>986</b>	1,202	<b>31</b>	31	<b>1,826</b>	1,113	<b>6,990</b>	6,304	<b>15</b>	15

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

as at 31 December 2010

		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	
EUR '000											
	Note	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009
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		1,305	1,207	31	31	1,966	1,772	6,990	6,305	15	15
<b>TOTAL ASSETS</b>		<b>1,305</b>	<b>1,207</b>	<b>31</b>	<b>31</b>	<b>1,966</b>	<b>1,772</b>	<b>6,990</b>	<b>6,305</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	319	5	0	0	141	659	0	0	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>319</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>141</b>	<b>659</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Fund Balance		986	1,202	31	31	1,826	1,113	6,990	6,304	15	15
<b>TOTAL FUND BALANCE</b>		<b>986</b>	<b>1,202</b>	<b>31</b>	<b>31</b>	<b>1,826</b>	<b>1,113</b>	<b>6,990</b>	<b>6,304</b>	<b>15</b>	<b>15</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>1,305</b>	<b>1,207</b>	<b>31</b>	<b>31</b>	<b>1,966</b>	<b>1,772</b>	<b>6,990</b>	<b>6,305</b>	<b>15</b>	<b>15</b>

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

for the Year Ending 31 December 2010

	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										
	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009
<b>EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>	(208)	275	0	0	763	(203)	686	(1,004)	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	(98)	(231)	0	0	(195)	(203)	(686)	1,005	0	0
Increase (decrease) in reserve for unliquidated obligations	314	3	0	0	(518)	406	0	(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>8</b>	<b>47</b>	<b>0</b>	<b>0</b>	<b>51</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Refund of unspent extrabudgetary contribution	(8)	(47)	0	0	(51)	0	0	0	0	0
<b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>	<b>(8)</b>	<b>(47)</b>	<b>0</b>	<b>0</b>	<b>(51)</b>	<b>0</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 2010

		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	
EUR '000											
	Note	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009
Extrabudgetary Contributions	3	0	59	0	0	102	75	23,144	23,020	24,563	24,646
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	736	(960)
Savings on prior year ULO's	9	0	0	0	0	0	0	0	0	0	0
Other Adjustments	10	0	(59)	0	0	113	33	(182)	54	114	0
<b>TOTAL INCOME</b>	2/5	0	0	0	0	216	108	22,962	23,074	25,412	23,686
<b>TOTAL EXPENDITURE</b>	2/6	0	0	0	0	162	183	17,470	21,419	18,625	23,038
<b>EXCESS OF INCOME OVER EXPENDITURE</b>		0	0	0	0	54	(75)	5,492	1,654	6,787	648
Refund of unspent XB contributions to Donors		(30)	0	(2)	0	(143)	(9)	(1,850)	(1,218)	(2,083)	(1,274)
Fund Balance 1 January		687	687	12	12	408	492	28,993	28,557	38,765	39,392
<b>Fund Balance at Period End</b>		657	687	10	12	319	408	32,635	28,993	43,470	38,765

# STATEMENT 36: Extra-budgetary Part 2 Statement of Assets, Liabilities and Fund Balance

as at 31 December 2010

		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					
		2010	2009	2010	2009	2010	2009	2010	2009	2010	2009
EUR '000	Note										
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		657	687	10	12	319	453	35,906	35,201	47,201	45,683
<b>TOTAL ASSETS</b>		<b>657</b>	<b>687</b>	<b>10</b>	<b>12</b>	<b>319</b>	<b>453</b>	<b>35,906</b>	<b>35,201</b>	<b>47,201</b>	<b>45,683</b>
Accounts Payable	8	0	0	0	0	0	0	0	0	0	0
Reserve for unliquidated obligations	9	0	0	0	0	0	45	3,113	6,102	3,573	6,811
Due To Other Funds											
Other current liabilities		0	0	0	0	0	0	158	106	158	106
<b>TOTAL LIABILITIES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>45</b>	<b>3,271</b>	<b>6,208</b>	<b>3,731</b>	<b>6,917</b>
Fund Balance		657	687	10	12	319	408	32,635	28,993	43,470	38,765
<b>TOTAL FUND BALANCE</b>		<b>657</b>	<b>687</b>	<b>10</b>	<b>12</b>	<b>319</b>	<b>408</b>	<b>32,635</b>	<b>28,993</b>	<b>43,470</b>	<b>38,765</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>657</b>	<b>687</b>	<b>10</b>	<b>12</b>	<b>319</b>	<b>453</b>	<b>35,906</b>	<b>35,201</b>	<b>47,201</b>	<b>45,683</b>

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

for the Year Ending 31 December 2010

	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	
EUR '000	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	0	0	0	0	54	(75)	5,492	1,654	6,787	648
(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	30	0	2	0	134	39	(705)	(3,537)	(1,518)	(2,926)
Increase (decrease) in reserve for unliquidated obligations	0	0	0	0	(45)	45	(2,989)	3,206	(3,238)	3,658
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	52	(106)	52	(106)
Increase (decrease) in inter-fund balances payable	0	0	0	0	0	0	0	0	0	0
NET CASH FLOW FROM OPERATING ACTIVITIES	30	0	2	0	143	9	1,850	1,218	2,083	1,274
Refund of unspent extrabudgetary contribution	(30)	0	(2)	0	(143)	(9)	(1,850)	(1,218)	(2,083)	(1,274)
NET CASH FLOW FROM FINANCING ACTIVITIES	(30)	0	(2)	0	(143)	(9)	(1,850)	(1,218)	(2,083)	(1,274)
NET INCREASE (DECREASE) IN CASH	0	0	0	0	0	0	0	0	0	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/923 dated 22 December 2009 and subsequent budget revisions, Extra-budgetary Funds and the Network Operating System Fund.

For purposes of the presentation and approval of the 2010 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 2010 (PC.DEC/924 dated 22 December 2009)

##### 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 2010 (PC.DEC/924 dated 22 December 2009)

##### 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
- Mission to Skopje<sup>1</sup>
- Mission to Montenegro
- Eastern Europe
  - Mission to Moldova
  - Project Co-ordinator in Ukraine
  - Office in Minsk<sup>2</sup>
  - Representative to the Latvian-Russian JC on Military Pensioners

##### Caucasus

- 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
- End of Mandate 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.

In 2010 the Permanent Council under PC.DEC/939 authorized the use of EUR 200 thousand from the Contingency Fund for emergency support by the OSCE Centre in Bishkek. The Contingency Fund was replenished before year end.

1 The Spillover Monitoring Mission to Skopje was renamed Mission to Skopje on 16 December 2010 (PC.DEC/ 977 of 16 December 2010)

2 The mandate of the OSCE Office in Minsk was not extended beyond 31 December 2010.

### e) Network Operating System

The Network Operating System Fund was established in 2010 (PC.DEC/926) to finance the replacement of the OSCE's network and desktop systems. The funding of the Network Operating System was financed from the 2008 cash surplus in the amount of EUR 1.89 million.

### 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 2010 amounted to EUR 75.5 million. EUR 25.4 million of this amount is in respect of budgetary funds (including Revolving and Contingency Funds) and EUR 50.1 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 2010 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. In 2010 there was a net gain of EUR 643 thousand, mainly due to the increase of the US dollar against the Euro. The net unrealised gain 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 2010 amounted to EUR 151.5 million, which is equal to the OSCE 2010 Year-end Unified Budget Revision (PC.DEC/985, 12 February 2011). Total miscellaneous income amounted to EUR 0.7 million in 2010 mainly from the sale of assets (EUR 0.6 million).

#### 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 150.0 million in 2010.

#### 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 321 thousand as at 31 December 2010, 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	151,524
+ Miscellaneous Income	703
+/- Foreign Exchange loss	(93)
+ Savings on prior year Unliquidated Obligations	1,343
= Total Income	153,478
- Total Expenditure	(149,950)
	Statement 7 - Total UB
= Excess of Income over Expenditure	3,528
+ Assessed Contributions receivable on 1 January 2010	6,571
- Assessed Contributions receivable on 31 December 2010	(8,598)
= <b>Cash Surplus for the year 2010</b>	<b>1,500</b>
+ Cash Surplus 1 January 2010	15,070
- Distribution of cash surplus	(10,173)
= Cash Surplus as at 31 December 2010	6,397
+ Assessed Contributions receivable on 31 December 2010	8,598
= Fund Balance as at 31 December 2010	14,995

PC.DEC/949 authorised the use of EUR 480 thousand from the expected cash surplus for 2010 to fund the increase in the 2010 Unified Budget for the Secretariat. Therefore, the net declared cash surplus for 2010 amounts to EUR 1,500 thousand. This is comprised of the excess of income over expenditure of EUR 3,528 thousand, plus the increase of Assessed Contributions Receivable of EUR 2,027 thousand.

#### 2/8 Fund Balance

The total Fund Balance at 31 December 2010 contains five elements: the cash surplus payable to participating States in 2011 and 2012, the assessed contributions receivable, the balance related to Extra-budgetary projects funded by donors and the balance in the Network Operating System Fund, as detailed in the following table.

EUR Million	
2009 Cash surplus payable 2011	4.9
2010 Cash surplus payable 2012	1.5
Assessed Contributions receivable	8.6
Total Extra-budgetary Fund Balance	43.5
Network Operating System Fund	1.8
<b>Total Fund Balance</b>	<b>60.3</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 2010 the estimated value of in kind contributions is approximately EUR 45.0 million (EUR 50.4 million in 2009).

## 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 2010 amounted to EUR 24.6 million. Extra-budgetary contributions pledges in 2010 amounted to EUR 25.7 million, of which EUR 19.5 million was received in 2010 and EUR 6.2 million was outstanding as at 31 December 2010. Extra-budgetary contributions received in 2010 in respect of pledges made in previous years amounted to EUR 5.1 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 18.6 million for the year ended 31 December 2010 (EUR 23.0 million in 2009).

## Note 4 - Assessed Contributions

### 4/1 Assessed Contributions Receivable

Assessed Contributions Receivable as at 31 December 2010 amounted to a total of EUR 8.6 million (EUR 6.6 million in 2009). A schedule of Assessed Contributions Receivable as at 31 December 2010 is reflected in Appendix III.

In the first quarter of 2011 Hungary, Spain and Turkmenistan paid in full the amount owed as at 31 December 2010.

### 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 5.5 million as at 31 December 2010 (EUR 5.8 million in 2009). Details on assessed contributions receivable for the year 2010 are as follows:

EUR '000				
Participating State	2008 and			
	prior	2009	2010	Balance
Armenia	204	46	46	295
Georgia	215	46	46	306
Kyrgyzstan	930	46	46	1,022
Tajikistan	323	46	46	415
Turkmenistan	172	46	46	263
Uzbekistan	2,687	227	232	3,146
<b>Total</b>	<b>4,530</b>	<b>2,465</b>	<b>2,469</b>	<b>5,446</b>

In 2010 these participating States paid a combined total of EUR 601 thousand towards prior years' outstanding contributions as follows:

EUR '000	
Participating State	Amount paid in 2010
Armenia	134
Georgia	156
Kyrgyzstan	46
Tajikistan	125
Turkmenistan	139
<b>Total</b>	<b>601</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 2011 a total of EUR 335 thousand was received towards prior years' outstanding contributions (EUR 54 thousand from Armenia, EUR 25 thousand from Tajikistan and EUR 276 thousand from Turkmenistan).

## Note 5 - Accounts Receivable

Accounts receivable amounted to EUR 2.4 million as at 31 December 2010 (EUR 2.2 million in 2009). 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 5.2 million as at 31 December 2010 (EUR 3.7 million in 2009). This amount is comprised primarily of advances to suppliers, implementing partners and advances to staff for salaries and travel.

## Note 7 - Material Assets

The primary objective of OSCE's asset management system is to provide a framework to ensure effective custodial controls over material assets and specific types of attractive items that may be susceptible to loss.

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.

### Definitions

- Material assets are defined as tangible assets with a minimum cost of EUR 1,000 and a useful life of a minimum of two (2) years.
- Attractive items are defined as items with a cost below EUR 1,000 and useful life of minimum two (2) years such as mobile phones, GPS units and handheld radios.

### Accounting Policy

The cost of material assets and attractive items is comprised of the purchase price, non-refundable import duties and purchase taxes, initial delivery and handling costs, installation fees, and any direct costs of bringing the assets to working condition for their intended use.

The purchase cost of material assets and attractive items 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 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 asset records.

The historical acquisition cost of material assets and attractive items as at 31 December 2010 is EUR 42.2 million, the accumulated depreciation is EUR 31.2 million and the net book value is EUR 10.9 million. The movement in material assets and attractive items during the year is summarised in the following table and includes the historical acquisition cost of Extra-budgetary assets as at 31 December 2010 amounting to EUR 1,203 thousand. The net book value of Extra-budgetary assets as at 31 December 2010 amounted to EUR 916 thousand.

EUR '000	Total	Total
<b>Historical acquisition cost</b>	<b>2010</b>	<b>2009</b>
Balance at 1 January	45,689	52,328
Additions	5,181	7,216
Disposals	(8,717)	(13,855)
Cost Adjustments	3,675	473
<b>Balance at 31 December</b>	<b>42,157</b>	<b>45,689</b>
<b>Accumulated depreciation</b>		
Balance at 1 January	(35,340)	(39,551)
Depreciation charge for year	(11,466)	(5,046)
Disposals	15,566	9,257
<b>Balance at 31 December</b>	<b>(31,241)</b>	<b>(35,340)</b>
<b>Net book value as at 31 December</b>	<b>10,917</b>	<b>10,349</b>

### Summary at 31 December 2010

	Material Assets	Attractive Items	Total
EUR '000			
Historical Acquisition Cost	30,190	11,967	42,157
Net Book Value 31 December 2010	7,536	3,381	10,917

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

	Historical Acquisition Cost	Net Book Value as at 31 Dec.2010	Percentage based on Net book Value
EUR '000			
<b>I. Funds Related to the Secretariat and Institutions</b>			
The Secretariat	4,340	1,193	10.9%
ODIHR	1,192	350	3.2%
HCNM	160	68	0.6%
RFoM	48	13	0.1%
<b>II. Funds Related to the OSCE Field Operations</b>			
<u>South-Eastern Europe</u>			
Mission in Kosovo	14,319	2,662	24.4%
Task in Bosnia and Herzegovina	5,250	1,131	10.4%
Office in Zagreb	428	9	0.1%
Mission to Serbia	1,887	314	2.9%
Presence in Albania	1,205	376	3.4%
Mission to Skopje	2,988	640	5.9%
Mission to Montenegro	507	62	0.6%
<u>Eastern Europe</u>			
Mission in Moldova	646	162	1.5%
Project Co-ordinator in Ukraine	394	109	1.0%
Office in Minsk	156	67	0.6%
<u>Caucasus</u>			
Office in Yerevan	539	198	1.8%
Office in Baku	419	79	0.7%
Funds Relating to the Conflict Dealt with by the Minsk Conference	274	106	1.0%
<u>Central Asia</u>			
Centre in Astana	384	101	0.9%
Centre in Ashgabad	440	142	1.3%
Centre in Bishkek	3,069	1,773	16.2%
Project Co-ordinator in Uzbekistan	644	302	2.8%
Office in Tajikistan	2,869	1,058	9.7%
<b>Total</b>	<b>42,157</b>	<b>10,917</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 table in the following page.

Category of Material Asset	Useful Life - Range of Years	Historical Acquisition Cost EUR'000	%
Information and Communication Technology	3 to 10	15,455	36.7%
Vehicles and Components	5 to 10	13,553	32.1%
Office Equipment and Supplies	3 to 5	1,969	4.7%
Power Generation	3 to 5	2,029	4.8%
Building and Construction	3 to 5	1,487	3.5%
Security and Safety Equipment	4 to 25	1,720	4.1%
Electrical Systems	4 to 7	1,021	2.4%
Printing, Audio and Visual Equipment	3 to 8	1,184	2.8%
Conditioning Systems and Equipment	5 to 8	946	2.2%
Domestic Appliances and Supplies	3 to 7	743	1.8%
Laboratory and Measuring Equipment	3 to 5	494	1.2%
Materials Handling and Storage Machinery	5 to 10	485	1.1%
Other Assets	3 to 10	1,071	2.5%
<b>Total</b>		<b>42,157</b>	<b>100.0%</b>

The historical acquisition cost of assets retired in 2010 is EUR 8,717 thousand with a net book value of EUR 1,173 thousand.

Taking into account proceeds from sale and insurance claims, as well as reimbursement from employees, the net loss on assets retired in 2010 is EUR 572 thousand as shown in the following table.

#### Gain/Loss on Assets retired in 2010

EUR' 000	Total
<b>Historical Acquisition Cost of Retired Assets</b>	<b>8,717</b>
Net Book Value of Retired Assets	1,173
Deduct Proceeds of Sale (including reimbursed amount from employees, less removal costs)	(535)
Deduct Proceeds received from the Insurance company	(72)
<b>(Gain) /Loss</b>	<b>572</b>

The loss on retirement of assets of EUR 572 thousand includes the net book value of extra-budgetary assets donated to projects of EUR 208 thousand.

#### Note 8 - Accounts Payable

Accounts Payable amounted to EUR 3.8 million as at 31 December 2010 (EUR 2.7 million in 2009). 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 2010 amounted to EUR 10.4 million (EUR 16.5 million in 2009). Savings on prior year unliquidated obligations at 31 December 2010 amounted to EUR 1.3 million.

#### Savings on prior year Unliquidated Obligations

Fund Name	2009 Reserve for ULOs	Expenditure in 2010 against 2009 Reserve	(Savings) on 2009 ULOs
EUR '000			
<b>I. Funds Related to the Secretariat and Institutions</b>			
The Secretariat	2,205	1,916*	(289)
ODIHR	1,305	1,120	(185)
HCNM	49	42	(8)
RFoM	81	71	(9)
Augmentations	75	67	(8)
<b>II. Funds Related to the OSCE Field Operations</b>			
<u>South-Eastern Europe</u>			
Mission in Kosovo	2,644	2,558	(87)
Tasks in Bosnia and Herzegovina	309	292	(17)
Office in Zagreb	12	10	(2)
Mission in Serbia	415	205	(211)
Presence in Albania	313	270	(42)
Mission to Skopje	625	509	(116)
Mission to Montenegro	33	28	(5)
<u>Eastern Europe</u>			
Mission to Moldova	45	40	(5)
Project Coordinator in Ukraine	91	83	(7)
Office in Minsk	16	9	(6)
<u>Caucasus</u>			
Mission to Georgia	0	0	(194)
Office in Yerevan	46	39	(8)
Office in Baku	198	154	(44)
High Level Planning Group	1	0	(1)
The Minsk Process	2	1	(2)
Personal Repr. of the CiO	56	47*	(9)
<u>Central Asia</u>			
Centre in Astana	123	97	(26)
Centre in Ashgabat	50	45	(4)
Centre in Bishkek	315	312	(3)
Project Co-ordinator in Uzbekistan	156	150	(6)
Office in Tajikistan	453	404	(49)
Extra-budgetary Funds	6,955	6,955	0
<b>GRAND TOTAL</b>	<b>16,573</b>	<b>15,424</b>	<b>(1,343)</b>

\* An amount of EUR 120 was carried over to 2011 and is included in the total expenditure of EUR 1,916 for the Secretariat and an amount of EUR 26 was carried over to 2011 and is included in the total expenditure of EUR 47 for the Personal Representative of the CIO.

#### Note 10 - Other Adjustments

In 2010, other adjustments of EUR 114 thousand is due to the reclassification from funds held for third parties to extra-budgetary contributions. There were no such adjustments in 2009.

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

Funds held for third parties amounted to EUR 3.7 million as at 31 December 2010 (EUR 4.8 million in 2009). 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 8.0 million as at 31 December 2010 (EUR 14.3 million in 2009). This is mainly due to (a) the distribution of the 2008 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 2010 Year-end Unified Budget Revision which amounted to an increase of EUR 0.7 million.



### Note 13 - Cash and Other Losses

Cash and other losses for the year ended 31 December 2010 amounted to a total of EUR 9,397.

#### Cash and Other Losses for 2010

Fund	Description	EUR
ODIHR	Cash Loss	514
HCNM	Uncollectible Receivables	391
Mission to Kosovo	Uncollectible Receivables and Other Losses	5,413
Task in Bosnia and Herzegovina	Uncollectible Receivables	241
Mission to Serbia	Uncollectible Receivables	867
Presence in Albania	Uncollectible Receivables	260
Project Co-ordinator in Uzbekistan	Other Losses	19
Office in Tajikistan	Uncollectible Receivables	1,692
<b>Total Cash and Other Losses</b>		<b>9,397</b>

#### Loss and Theft Report for 2010 - Material Assets (Net Book Value)

The net book value of lost and stolen material assets in 2010 amounted to EUR 7,704.

EUR	Loss	Theft	Grand Total
The Secretariat	432	157	588
ODIHR	1,877	0	1,877
RFoM	1,038	0	1,038
Mission to Kosovo	1,213	285	1,498
Mission to Serbia	247	0	247
Presence in Albania	41	0	41
Mission to Skopje	101	0	101
Mission to Montenegro	181	0	181
Mission to Moldova	71	0	71
Project Co-ordinator in Ukraine	64	0	64
Office in Yerevan	70	106	176
End Mandate Mission to Georgia	78	0	78
Centre in Astana	880	0	880
Centre in Ashgabat	68	0	68
Office in Bishkek	6	0	6
Project Co-ordinator in Uzbekistan	37	0	37
Office in Tajikistan	750	0	750
<b>Total Net Book Value</b>	<b>7,156</b>	<b>548</b>	<b>7,704</b>

Subsequent to 31 December 2010, the Head of Centre in Bishkek was made aware of possible losses related to misappropriation of assets by a former staff member. Management has physically accounted for substantially all material assets (those with a life greater than two years and a purchase value greater than EUR 1,000) reported as of 31 December, 2010.

The physical verification count for attractive items (assets with a life greater than two years and a purchase value less than EUR 1,000) is still in progress. Management anticipates any resulting differences will be immaterial. As attractive items are immediately expensed upon acquisition, there will be no impact on reported 2010 expenditures as a result of any identified differences.

### Note 14 - Contingent Liabilities

**The OSCE Mission in Kosovo** has received multiple claims from different entities requesting payment of back rent for five premises previously occupied by the Mission. As of 31 December 2010, no claim has been settled as no claimant has submitted convincing proof of legal ownership of any of the premises during the period the Mission occupied the properties.

Consequently, there remain numerous uncertainties regarding the legality of these claims that prevent the OSCE to estimate an amount, if any, of a contingent liability.

**The OSCE Centre in Bishkek** has received requests from eight vendors totaling approximately EUR 100,000 for payment of goods allegedly delivered based on purchase documents forged by a former staff member. Management is in the process of reviewing the requests and plans to vigorously defend the rights of the Organization. Management believes there is insufficient evidence to justify recording a loss provision in the financial statements at 31 December 2010.

### Note 15 - Ex-Gratia Payments

During 2010 ex-gratia payments totalling EUR 8,500 were approved by the Secretary General (ODIHR EUR 5,000, Project Co-ordinator in Uzbekistan EUR 2,500 and Office in Tajikistan EUR 1,000).

### Note 16 - Contractual Obligations and Separation Benefits

The total of contractual obligations extending beyond 31 December 2010 amounts to approximately EUR 8.8 million and the contractual obligations payable if notice was given on 31 December 2010 amount to approximately EUR 1.5 million.

Separation payments under the Unified Budget that would have been due to staff if they had separated on 31 December 2010 is estimated at approximately EUR 30.9 million (EUR 25.9 million in 2009). 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 2010 were adjusted (increased) by EUR 0.7 million to EUR 151.5 million as a result of PC.DEC/985, dated 17 February 2011, on the OSCE 2010 Year-end Unified Budget Revision.

The mandate of the OSCE Office in Minsk was not extended beyond 31 December 2010. The Office was discontinued on 31 March 2011 (Ref. SEC.GAL/23 of 28 January 2011). Termination related to employee benefits liabilities amounted to approximately EUR 64 thousand.

## 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 2010 was EUR 69.3 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 2009 and were audited by PricewaterhouseCoopers CI LLP, Chartered Accountants, who gave an unqualified opinion on the financial statements.

The Provident Fund Summary Statement for the year ending 31 December 2010 is shown in Annex 1.

**Provident Fund Summary Statement**  
for the year ending 31 December 2010  
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	
Opening Balance 1 Jan 2010	46,996	56,546	5,227	6,303	28	662	27	920	78	684		
Contributions/Premium Allocation	10,823	13,129	791	962	3	74	5	172	29	265		
Unit Adjustments	(0.8)	(0.9)										
Surrenders	(5,722)	(6,923)	(857)	(1,039)	(6)	(162)	(5)	(182)	(5)	(45)		
Withdrawals	(1,213)	(1,470)	(221)	(267)	(1)	(22)	(1)	(29)	(2)	(16)		
Switch Out	(9.37)	(11.32)										
Switch In									1	11		
Transfer Out	(620)	(749)	(97)	(117)	(2)	(43)	(1)	(37)	(2)	(20)		
Transfer In												
Fees (Administration Fee and Establishment Charge)	-	-	-	-	-	-	-	-	-	-		
Total movements during year	3,257	3,975	(383)	(461)	(6)	(153)	(2)	(76)	21	196		
Guaranteed Interest on Opening Balance		851		78								
Guaranteed Interest on units accumulated during year		3		(6)								
Deposit Administration Units (additional interest)	918	1,122	153	187								
Closing Balance 31 December 2010	51,172	62,497	4,996	6,100	22	614	25	928	99	965		
Market Value as at 31 December 2010												
Exchange Rate				1.3386				1.3386				
Closing Balance 31 December 2010 in EUR '000		62,497		4,557		614		693		965	69,326	



## Appendix I - Bank and Cash Balances as at 31 December 2010

Financial Institution	Currency	Interest rate	EUR '000 Balance
UniCredit Bank Austria, Vienna - Current Account	EUR	0.30%	13
UniCredit Bank Austria, Vienna - Current Account	USD	0.00%	161
ZAO UniCredit Bank, Moscow - Current Account	USD	0.00%	4
UniCredit Bank Austria, Vienna - Fixed Deposit	EUR	See Appendix II	3,000
BNP Paribas - Fixed Deposit	EUR	See Appendix II	4,400
Deutsche Bank - Fixed Deposit	EUR	See Appendix II	0
HSBC - Fixed Deposit	EUR	See Appendix II	9,900
Intesa Sanpaolo - Fixed Deposit	EUR	See Appendix II	0
JPMorgan Chase - Fixed Deposit	EUR	See Appendix II	0
SEB - Fixed Deposit	EUR	See Appendix II	0
UniCredit Bank Austria, Vienna - Revolving and Contingency Funds Fixed Deposit	EUR	See Appendix II	4,890
Ceskoslovenska Obchodni Banka, Prague	EUR	0.05%	3
Ceskoslovenska Obchodni Banka, Prague	CZK	0.01%	32
<b>Sub Total: Secretariat Budgetary Bank Accounts</b>			<b>22,404</b>
UniCredit Bank Austria, Vienna - Current Account	EUR	0.30%	1,2840
UniCredit Bank Austria, Vienna - Fixed Deposit	EUR	See Appendix II	5,000
BNP Paribas - Fixed Deposit	EUR	See Appendix II	10,000
Deutsche Bank - Fixed Deposit	EUR	See Appendix II	9,000
HSBC - Fixed Deposit	EUR	See Appendix II	4,500
Intesa Sanpaolo - Fixed Deposit	EUR	See Appendix II	0
JPMorgan Chase - Fixed Deposit	EUR	See Appendix II	5,000
SEB - Fixed Deposit	EUR	See Appendix II	9,000
UniCredit Bank Austria, Vienna - Fixed Deposit	USD	See Appendix II	1,718
SEB - Fixed Deposit	USD	See Appendix II	4,631
<b>Sub Total: Extra Budgetary Bank Accounts</b>			<b>50,133</b>
<b>Total : Secretariat Bank Accounts</b>			<b>72,537</b>
Raiffeisen Bank Polska S.A., Warsaw - ODIHR	EUR	0.00%	672
Raiffeisen Bank Polska S.A., Warsaw - ODIHR	USD	0.00%	37
Raiffeisen Bank Polska S.A., Warsaw - ODIHR	PLN	0.00%	47
ING Bank N.V., The Hague - HCNM	EUR	0.10%	119
<b>Total: Institutions Bank Accounts</b>			<b>875</b>
Raiffeisen Bank Sh.a., Tirana	EUR	0.50%	22
Raiffeisen Bank Sh.a., Tirana	USD	0.30%	0
Raiffeisen Bank Sh.a., Tirana	ALL	1.50%	2
Raiffeisen Bank dd Bosna i Hercegovina, Sarajevo	EUR	0.00%	63
Raiffeisen Bank dd Bosna i Hercegovina, Sarajevo	BAM	0.00%	18
Zagrebacka banka d.d., Zagreb	EUR	0.04%	22
Zagrebacka banka d.d., Zagreb	USD	0.01%	0
Zagrebacka banka d.d., Zagreb	HRK	0.50%	58
Raiffeisen Bank Kosovo J.S.C., Pristina	EUR	2.00%	48
ProCredit Bank Kosovo, Pristina	EUR	1.00%	15
Komercijalna Banka A.D. Beograd, Belgrade	EUR	2.00%	212
Komercijalna Banka A.D. Beograd, Belgrade	RSD	0.00%	25
Komercijalna Banka A.D. Budva, Podgorica	EUR	0.00%	101
ProCredit Bank, Skopje	EUR	0.00%	107
ProCredit Bank, Skopje	MKD	0.00%	32
<b>Sub Total: South-Eastern Europe Bank Accounts</b>			<b>724</b>
Priorbank JSC, Minsk	EUR	0.00%	40
Priorbank JSC, Minsk	USD	0.00%	5
Priorbank JSC, Minsk	BYR	0.00%	1
Closed joint-stock company OTP Bank, Kiev-Mykhailivsky	EUR	0.50%	42
Closed joint-stock company OTP Bank, Kiev-Mykhailivsky	USD	0.50%	0
Closed joint-stock company OTP Bank, Kiev-Mykhailivsky	UAH	1.00%	28
Universalbank S.A., Moldova	EUR	0.00%	1
Universalbank S.A., Moldova	USD	0.00%	4
Universalbank S.A., Moldova	MDL	0.00%	1
<b>Sub Total: Eastern Europe Bank Accounts</b>			<b>123</b>
The International Bank of Azerbaijan, Baku	EUR	0.00%	106
The International Bank of Azerbaijan, Baku	USD	0.00%	0
The International Bank of Azerbaijan, Baku	AZN	0.00%	41
HSBC Bank Armenia cjsc, Yerevan	EUR	0.00%	53
HSBC Bank Armenia cjsc, Yerevan	USD	0.00%	0
HSBC Bank Armenia cjsc, Yerevan	AMD	0.00%	20
Bank of Georgia J.S.C., Tbilisi	EUR	2.00%	45
Bank of Georgia J.S.C., Tbilisi	USD	2.00%	11
Bank of Georgia J.S.C., Tbilisi	GEL	3.00%	9
<b>Sub Total: South Caucasus Bank Accounts</b>			<b>286</b>

## Appendix I - Bank and Cash Balances as at 31 December 2010 [continued]

Financial Institution	Currency	Interest rate	EUR '000 Balance
JSC SB "RBS (Kazakhstan)", Almaty	EUR	0.00%	7
JSC SB "RBS (Kazakhstan)", Almaty	KZT	0.00%	1
JSC SB "RBS (Kazakhstan)", Astana	EUR	0.00%	51
JSC SB "RBS (Kazakhstan)", Astana	KZT	0.00%	17
Turkmen - Turkish Joint-Stock Commercial Bank, Ashgabat	EUR	0.00%	29
Turkmen - Turkish Joint-Stock Commercial Bank, Ashgabat	USD	0.00%	32
Turkmen - Turkish Joint-Stock Commercial Bank, Ashgabat	TMT	0.00%	2
Demir Kyrgyz International Bank CJSC, Bishkek	EUR	0.00%	106
Demir Kyrgyz International Bank CJSC, Bishkek	USD	0.00%	0
Demir Kyrgyz International Bank CJSC, Bishkek	KGS	0.00%	12
Demir Kyrgyz International Bank CJSC, Osh	EUR	0.00%	70
Demir Kyrgyz International Bank CJSC, Osh	USD	0.00%	0
Demir Kyrgyz International Bank CJSC, Osh	KGS	0.00%	13
National Bank of Foreign Econ.Act., Tashkent	EUR	0.00%	85
National Bank of Foreign Econ.Act., Tashkent	USD	0.00%	12
National Bank of Foreign Econ.Act., Tashkent	UZS	0.00%	1
TojikSodirotBonk, Dushanbe	EUR	0.00%	225
TojikSodirotBonk, Dushanbe	USD	0.00%	30
TojikSodirotBonk, Dushanbe	TJS	0.00%	11
<b>Sub Total: Central Asia Bank Accounts</b>			<b>706</b>
<b>Total: Field Operations Bank Accounts</b>			<b>1,839</b>
<b>Total Bank Accounts</b>			<b>75,250</b>
<b>Total Cash</b>			<b>299</b>
<b>Grand Total</b>			<b>75,549</b>

## Appendix II - Short-term Investments and Interest Rates for 2010 (EUR)

From	To	Amount EUR '000	Interest Rate % p.A.
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
14-Sep-09	14-Jan-10	5,000	0.65
18-Sep-09	19-Jan-10	3,000	0.60
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
28-Sep-09	28-Jan-10	1,700	0.65
02-Oct-09	04-Jan-10	2,000	0.61
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
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	2,300	0.32
14-Dec-09	15-Feb-10	3,000	0.32
14-Dec-09	15-Mar-10	5,000	0.38
14-Dec-09	14-Jun-10	4,890	0.86
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
05-Jan-10	05-Feb-10	2,500	0.30
07-Jan-10	07-Jul-10	1,000	0.85
11-Jan-10	12-Apr-10	4,000	0.55
13-Jan-10	13-Jul-10	1,300	0.50
13-Jan-10	13-Jul-10	1,700	0.50
14-Jan-10	14-Jul-10	3,600	0.73
14-Jan-10	14-Jul-10	5,000	0.61
18-Jan-10	19-Jul-10	2,000	0.73
18-Jan-10	18-Mar-10	2,000	0.35
18-Jan-10	19-Jul-10	3,000	0.50
19-Jan-10	19-Jul-10	3,000	0.48
19-Jan-10	19-Jul-10	3,000	0.61
20-Jan-10	20-Jul-10	1,000	0.72
22-Jan-10	22-Feb-10	4,000	0.21
22-Jan-10	22-Mar-10	1,000	0.37
27-Jan-10	01-Mar-10	3,000	0.22
02-Feb-10	06-Apr-10	3,000	0.29
02-Feb-10	02-Aug-10	4,000	0.58
05-Feb-10	05-May-10	2,500	0.35
15-Feb-10	16-Aug-10	5,300	0.50
17-Feb-10	16-Jul-10	3,000	0.47
17-Feb-10	17-Aug-10	3,000	0.83
22-Feb-10	22-Apr-10	3,000	0.30
02-Mar-10	23-Mar-10	2,000	0.19
08-Mar-10	08-Sep-10	2,500	0.82
15-Mar-10	17-May-10	5,000	0.25
17-Mar-10	28-Apr-10	1,900	0.54
17-Mar-10	28-Apr-10	3,000	0.22
17-Mar-10	17-May-10	2,800	0.23
18-Mar-10	20-Sep-10	2,000	1.00
22-Mar-10	26-Apr-10	1,000	0.21
22-Mar-10	25-May-10	1,000	0.25
24-Mar-10	05-May-10	2,000	0.23
24-Mar-10	12-May-10	2,000	0.23
24-Mar-10	25-May-10	2,500	0.28
24-Mar-10	24-Jun-10	2,000	0.29
24-Mar-10	27-Sep-10	2,000	0.92
31-Mar-10	01-Oct-10	3,000	0.80
07-Apr-10	19-May-10	2,000	0.23
07-Apr-10	26-May-10	1,000	0.23
07-Apr-10	07-Jun-10	2,000	0.28
07-Apr-10	07-Oct-10	3,000	0.98

## Appendix II - Short-term Investments and Interest Rates for 2010 (EUR) [continued]

From	To	Amount EUR '000	Interest Rate % p.A.
14-Apr-10	02-Jun-10	2,000	0.23
14-Apr-10	14-Jun-10	2,500	0.23
14-Apr-10	21-Jun-10	2,000	0.28
14-Apr-10	14-Jul-10	2,000	0.29
14-Apr-10	21-Jul-10	2,000	0.29
14-Apr-10	14-Sep-10	2,500	0.69
14-Apr-10	14-Oct-10	2,500	1.00
16-Apr-10	16-Jun-10	3,000	0.25
16-Apr-10	16-Jul-10	1,000	0.30
16-Apr-10	19-Jul-10	3,500	0.54
22-Apr-10	22-Oct-10	3,000	0.85
29-Apr-10	29-Jun-10	2,000	0.19
29-Apr-10	29-Jul-10	2,000	0.30
29-Apr-10	30-Aug-10	1,500	0.45
29-Apr-10	31-Aug-10	3,000	0.36
29-Apr-10	29-Sep-10	3,000	0.72
29-Apr-10	29-Oct-10	2,500	0.96
29-Apr-10	29-Oct-10	1,500	0.81
05-May-10	05-Jul-10	2,000	0.25
05-May-10	05-Aug-10	2,500	0.30
12-May-10	12-Aug-10	2,000	0.27
17-May-10	17-Jun-10	5,000	0.21
19-May-10	19-Aug-10	2,000	0.36
25-May-10	25-Aug-10	2,000	0.34
31-May-10	01-Oct-10	3,000	0.52
01-Jun-10	01-Sep-10	2,000	0.35
09-Jun-10	11-Oct-10	2,000	0.40
14-Jun-10	14-Jul-10	4,890	0.22
17-Jun-10	17-Sep-10	4,000	0.37
17-Jun-10	17-Dec-10	1,000	0.65
30-Jun-10	30-Nov-10	2,000	0.41
30-Jun-10	30-Dec-10	5,000	0.52
07-Jul-10	05-Nov-10	2,000	0.49
13-Jul-10	12-Nov-10	1,300	0.65
13-Jul-10	15-Nov-10	3,000	0.79
14-Jul-10	16-Aug-10	4,890	0.46
14-Jul-10	14-Oct-10	1,600	0.54
14-Jul-10	14-Dec-10	2,000	0.45
14-Jul-10	14-Dec-10	2,000	0.71
14-Jul-10	14-Dec-10	5,000	0.57
16-Jul-10	18-Oct-10	3,000	0.46
19-Jul-10	17-Sep-10	3,000	0.35
19-Jul-10	20-Sep-10	2,000	0.58
19-Jul-10	22-Nov-10	3,000	0.50
19-Jul-10	20-Dec-10	3,000	1.02
29-Jul-10	29-Dec-10	2,000	0.68
05-Aug-10	06-Dec-10	2,500	0.97
16-Aug-10	17-Jan-10	3,000	0.64
16-Aug-10	16-Feb-10	4,890	1.05
17-Aug-10	17-Nov-10	3,000	0.49
19-Aug-10	19-Nov-10	2,000	0.50
31-Aug-10	30-Sep-10	2,000	0.31
08-Sep-10	08-Nov-10	2,500	0.37
09-Sep-10	21-Oct-10	2,500	0.60
09-Sep-10	09-Nov-10	4,000	0.48
09-Sep-10	15-Nov-10	3,000	0.33
09-Sep-10	25-Nov-10	3,500	0.48
17-Sep-10	17-Nov-10	4,000	0.39
17-Sep-10	17-Dec-10	1,900	0.78
17-Sep-10	17-Dec-10	3,000	0.42
29-Sep-10	01-Dec-10	3,000	0.65
29-Sep-10	29-Dec-10	2,000	0.90
30-Sep-10	02-Nov-10	2,000	0.46
01-Oct-10	22-Oct-10	3,000	0.60
11-Oct-10	11-Jan-11	2,000	0.97
14-Oct-10	21-Oct-10	2,500	0.50
14-Oct-10	21-Oct-10	1,600	0.38
21-Oct-10	22-Nov-10	3,000	0.26
21-Oct-10	21-Dec-10	2,500	0.73
22-Oct-10	24-Jan-11	3,000	0.78

## Appendix II - Short-term Investments and Interest Rates for 2010 (EUR) [continued]

From	To	Amount EUR '000	Interest Rate % p.A.
29-Oct-10	29-Nov-10	2,500	0.80
29-Oct-10	29-Dec-10	1,000	0.92
29-Oct-10	31-Jan-11	2,500	1.07
09-Nov-10	09-Dec-10	4,000	0.63
12-Nov-10	26-Nov-10	1,400	0.60
15-Nov-10	29-Nov-10	3,000	0.58
15-Nov-10	15-Dec-10	3,000	0.80
17-Nov-10	17-Dec-10	2,000	0.52
17-Nov-10	17-Dec-10	3,000	0.52
19-Nov-10	20-Dec-10	2,000	0.52
22-Nov-10	22-Dec-10	3,000	0.45
26-Nov-10	28-Dec-10	1,400	0.52
29-Nov-10	29-Dec-10	4,000	0.54
29-Nov-10	29-Dec-10	3,000	0.75
30-Nov-10	28-Jan-11	2,000	0.59
06-Dec-10	07-Feb-11	2,500	0.58
10-Dec-10	10-Feb-11	2,000	0.85
14-Dec-10	14-Jan-11	2,000	0.46
14-Dec-10	14-Feb-11	5,000	0.50
17-Dec-10	17-Feb-10	4,900	0.57
17-Dec-10	17-Feb-10	4,000	0.49
20-Dec-10	20-Jan-11	3,000	0.75
21-Dec-10	04-Jan-11	2,500	0.50
22-Dec-10	22-Feb-11	3,000	0.62
28-Dec-10	11-Jan-11	1,400	0.48
29-Dec-10	05-Jan-11	3,000	0.77
29-Dec-10	28-Mar-11	2,000	1.01
29-Dec-10	28-Mar-11	4,000	0.63
29-Dec-10	28-Apr-11	3,000	0.70
30-Dec-10	13-Jan-11	5,000	0.30

## Appendix II - Short-term Investments and Interest Rates for 2010 (USD)

From	To	Extra-Budgetary USD '000	Interest Rate % p.A.
<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
19-Jan-10	19-Jul-10	1,400	0.39
28-Jan-10	28-Jul-10	4,900	0.38
15-Apr-10	15-Oct-10	1,300	0.34
16-Jun-10	16-Aug-10	500	0.49
19-Jul-10	19-Nov-10	1,800	0.62
28-Jul-10	28-Dec-10	4,900	0.64
15-Oct-10	18-Jan-10	1,300	0.30
19-Nov-10	20-Dec-10	1,500	0.24
20-Dec-10	20-Jan-11	2,300	0.40
28-Dec-10	18-Jan-11	4,900	0.25

## Appendix III - Assessed Contributions Receivable as at 31 December 2010

EUR '000	2008			
Participating State	and prior	2009	2010	Balance
Albania	0	0	0	0
Andorra	0	0	0	0
Armenia	203,795	45,740	45,576	295,112
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
Finland	0	0	0	0
France	0	0	0	0
Georgia	214,611	45,740	45,576	305,927
Germany	0	0	0	0
Greece	0	0	0	0
Holy See	0	0	0	0
Hungary	0	0	274,039	274,039
Iceland	0	0	0	0
Ireland	0	0	0	0
Italy	0	0	0	0
Kazakhstan	0	0	0	0
Kyrgyzstan	930,314	45,740	45,576	1,021,630
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	0	0	0	0
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	2,809,833	2,809,833
Sweden	0	0	0	0
Switzerland	0	0	0	0
Tajikistan	323,324	45,740	45,576	414,640
The Former Yugoslav Republic of Macedonia	0	0	68,025	68,025
Turkey	0	0	0	0
Turkmenistan	171,658	45,740	45,576	262,974
Ukraine	0	0	0	0
United Kingdom	0	0	0	0
United States	0	0	0	0
Uzbekistan	2,686,557	227,459	231,616	3,145,632
<b>Total</b>	<b>4,530,259</b>	<b>456,158</b>	<b>3,611,395</b>	<b>8,597,812</b>





The Organization for Security and Co-operation in Europe works for stability, prosperity and democracy in 56 States through political dialogue about shared values and through practical work that makes a lasting difference.