

PC.IFC/36/98  
28 May 1998  
RESTRICTED  
ENGLISH only



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

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**OSCE ANNUAL ACCOUNTS**

**for the year ended 31 December 1997**

**and**

**The Report of the External Auditors**

**Vienna, MAY 1998**

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## LETTER OF TRANSMITTAL


14 May 1998

Sir

We have the honour to transmit to you the financial statements of the Organization for Security and Co-operation in Europe for the financial period ended 31 December 1997, which were submitted by the Secretary General. These statements have been audited and our report and audit opinion with respect to them are enclosed.

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

Yours sincerely,



S. Akselinmääki	A. Heinonen	P. Mykkänen	J.P. Niemi
State Audit Office of Finland	State Audit Office of Finland	State Audit Office of Finland	State Audit Office of Finland
External Auditor CPFA	External Auditor	External Auditor	External Auditor CPFA

To the  
Chairman of the Permanent Council of the OSCE  
Vienna

## LETTER OF TRANSMITTAL


31 March 1998

Sir,

Pursuant to Financial Regulation 7.04, I have the honour to submit the final accounts of the Organization for Security and Co-operation in Europe for the year ended 31 December 1997, which I hereby approve. The financial statements have been prepared and certified as correct by the Director for Resources.

Accept, Sir, the assurances of my highest consideration.

Yours sincerely,



Giancarlo Aragona  
Secretary General

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

## A. REPORT OF THE EXTERNAL AUDITORS ON THE 1997 ACCOUNTS OF THE ORGANIZATION FOR SECURITY AND CO-OPERATION IN EUROPE

### INTRODUCTION

#### Scope of the audit

1. We have audited the financial statements of the Organization for Security and Co-operation in Europe (OSCE) in accordance with Article VIII of the Financial Regulations of the OSCE.
2. Our audit was conducted in conformity with the Auditing Standards issued by the Auditing Standards Committee of the International Organization of Supreme Audit Institutions (INTOSAI) insofar as they were applicable.
3. The scope of our audit included a general review of the financial accounting, finance system, controls and procedures and an audit of the accounting records and supporting evidence sufficient to enable us to form an opinion regarding the financial statements.
4. The audit further included auditing of the financial management of the OSCE Mission to Latvia (ML), Mission to Georgia (MG), Mission to Croatia (MC), the Institution of the High Commissioner on National Minorities (HCNM) in The Hague and the Conference Services in the Hofburg in Vienna (DCS). In addition, the procedures for detecting and removing viruses in the context of Information Technology was an objective in the audit.
5. In accordance with normal practice we have provided a separate opinion on the financial statements of the OSCE.

#### Audit objectives

6. The main purpose of the audit was to enable us to form an opinion as to whether the expenditure recorded in 1997 was incurred for purposes approved by the governing bodies, whether income and expenditure were properly classified and recorded in accordance with the Financial Regulations, and whether the financial statements accurately reflected the financial position as at 31 December 1997.

#### Audit approach

7. Our audit was based on a test audit, in which all areas of the accounts and financial statements were subject to direct substantive testing of transactions. The audit included:
  - A broad assessment of the internal controls applied to income and expenditure, bank accounts, supplies and equipment;
  - An examination of unliquidated obligations carried forward to 1998;
  - On-the-spot auditing of the financial management of the headquarters, the institution in The Hague and co-ordinating centres and field offices in missions;

- Examination of the ways in which computers and related matters are safeguarded against viruses.

During the audit, interim reports were made as follows:

- The Audit Report of the Office of the High Commissioner on National Minorities (HCNM), dated 26 September 1997;
- The Audit Report of the Department of the Conference Services (DCS) in the Hofburg, dated 6 November 1997;
- The Audit Report of the Mission to Latvia and to Georgia, the accounts of the Representative to the Joint Committee on the Skrunda Radar and the Personal Representative of the OSCE Chairman-in-Office on the Conflict Dealt with by the OSCE Minsk Conference in Tbilisi, dated 11 November 1997;
- The Follow-up Audit Report of the accounts in the Secretariat, dated 28 November 1997;
- The Follow-up Audit Report of the finance system, dated 4 December 1997;
- The Audit Report of the Mission to the Republic of Croatia, dated 5 February 1998;
- The Audit Report regarding the control of viruses in the OSCE, dated 3 March 1998.

8. Those matters that we consider should be brought to the attention of the Permanent Council are set out in the paragraphs below. In accordance with the Financial Regulations, the Secretary General was given the opportunity to comment on the observations contained in this Report, and his views have been taken into account.

#### Follow-up audit

9. In our view, some of the recommendations made by the External Auditors last year have not been taken into account to the extent we had intended. One of them concerns the presentation of Statement II. The purpose of this Statement is to present the costs broken down by cost groups. There are still classification problems regarding cost categories for seminars and missions.

The costs of the support activities of the Secretary General and the missions should be broken down by major cost categories.

The Secretariat agreed to the recommendation, but stated that it had been unable to implement the changes due to overburdening with other urgent requirements. It was indicated that the requested changes would be included in the 1998 statements.

10. The overall implementation of the recommendations should be followed up systematically and comprehensively. Information on actions being taken ought to be presented clearly and in a timely manner.

11. The computerised finance system should cover all duty stations. It has been repeatedly recommended that this system be implemented according to a strict timetable. The financial

system should be installed as soon as possible and financial staff trained so as to provide the basis for unified procedures in all duty stations.

The Secretariat agreed and noted that it was already in the process of implementing this recommendation. The established timetable to install the required hard/software and provide training to local staff was disrupted as the OSCE's operations expanded into new areas in 1997 (such as the expansion of the Mission to Croatia, the Presence in Albania and the elections in Chechnya), which required allocation of resources.

12. The instructions concerning cash management and bank accounts should be updated without delay, as has already been recommended. Existing instructions are rather general and do not clearly differentiate between money operated on a cash basis and money operated through bank accounts. It might sometimes be necessary to open a bank account immediately so as to protect OSCE funds on the spot, but there are no instructions on how to act in this kind of a situation. Consideration should be given as to whether there is a need for this kind of ad hoc bank account. If so, there should be instructions on how to proceed when there is an urgent need to open a bank account for some specific reason. The signature panels in duty stations have to be updated, with double-signature accounts being used for preference.

The Secretariat agreed that the Cash Management Instruction should be enhanced and updated. In 1997 this had not been possible due to inadequate resources. The possibility of hiring a consultant's services to revise the instruction to meet the requirements of the expanded operations with regard to Cash Management is being explored.

13. The Minsk Process has a bank account in Azerbaijan. However, this bank account is not in use and the OSCE has not received any bank statements from it for years. The balance (USD 200) is nevertheless listed in the OSCE accounts. That is why the financial statements do not give the right picture of the money in use. The balance should be written off, as was stated in the last year's final report of the External Auditors. Failing this, it should at least be declared in the financial statements as part of the notes.

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

#### Follow-up of the finance system

##### Usability

14. Some modifications have been made to the reports of the finance system. However, there are still deficiencies regarding reports and the ways of verifying that reports really include all the transactions, particularly transactions from the missions. The instructions regarding the maintenance of archives and preparation of reports are still inadequate.

The Secretariat indicated that the above recommendations would be taken into account and this item would be included in the study on the finance system.

#### Control of the finance system and the relevant administration

15. Particularly in the missions, one and the same person has access to all the essential functions of the finance system. This was the case in 1996 and also in 1997 and is contrary to generally accepted accounting principles. In many cases this situation has arisen because of

the lack of human resources. The staff in the OSCE are aware of this problem and attempts will be made to prevent this situation from arising.

#### Use of the finance system and the relevant administration

16. In 1996 there were some deficiencies concerning logical access, both at the network level and at the application system level. In addition, procedures for the maintenance and supervision of access rights were in some cases faulty. Some of the task combination arrangements are contrary to generally approved accounting principles. These arrangements also permit the existence of so-called dangerous task combinations. For example, the person who devised the system is the System Administrator of the finance system. However, improvements have been made, particularly with regard to logical access and data security. Some improvements are also being planned during the year 1998 regarding the managing of access rights, operating system level log-in security, etc. There are still some matters to be improved, however, such as changing of passwords and task combination arrangements.

The Secretariat acknowledged the auditors' observations concerning the task combination arrangements and will take into account the question of segregation of duties and responsibility for managing the Finance System as part of the IT strategy. However, it disagreed with the proposed frequency of changing passwords and indicated that 6 - 12 months is a generally accepted industry timeframe.

#### Management of control information codes

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

The Secretariat stated that this recommendation would be addressed in the study on the finance system.

#### Maintenance and documentation

18. Comprehensive ways will be required to keep test journals in testing the finance system in the OSCE.

The Secretariat reported that the Finance System Administrator is required at present to maintain a log and copies of the journals used to test the Finance System.

#### Data security policy and contingency planning

19. In 1996 the data security policy and the overall information systems strategy required further assessment, nor was a catastrophe or contingency plan prepared. An Information System Strategy Plan has been made and was issued on 31 March 1998. A data security policy for all applications within the OSCE will be prepared as part of a package of IT-related policies and procedures (ITPP) in 1998. A catastrophe and contingency plan will also be developed at a later stage. The policies and procedures for keeping and deleting electronic media will be documented as part of the IT-related policies and procedures. Neither a comprehensive risk analysis nor a separate risk analysis has been made regarding financial functions.



The Secretariat agreed, and a comprehensive OSCE Administrative Instruction would be issued as a set of policies and standards specific to IS and IT.

20. In 1996 some of the arrangements regarding physical access to the system and to some equipment and premises were substandard. A lot of improvements have been made. The local area network has been re-cabled, a new server room with adequate locking system is in use, new servers and other equipment have been acquired, the purchase of a supplementary air conditioning unit has been approved in the 1998 budget, etc. Actions taken in this area may be considered as encouraging.

#### Contract with the consultant

21. There were some formal deficiencies concerning the contracts between the IT consultant and the OSCE. The Information Technology section agreed that it is part of its mandate to manage the support of all OSCE applications, excluding the financial ones.

The Secretariat noted the observation, and stated that it would address the matter in the study of the finance system.

#### Auditing services

22. The External Auditors are pleased to note that the needs of auditors, both external and internal, have also been taken into account in the ISSP. The plan recommends that a software application be obtained to allow the Internal and External Auditors independent access to the main applications.

#### Internal working group on finance

23. Within the OSCE, an internal working group was set up to clarify the essential needs of the OSCE concerning the finance system and to establish the degree to which the system fulfills those needs. A draft report was issued on 2 April 1998.

The Secretariat reported that the Internal Working Group had finalised and signed the report on the financial application.

### DETAILED FINDINGS

#### Structure of the budget and financial statements

24. In the financial statements for 1997 there are 35 statements compared with 32 in the previous year. The way in which the annual accounts are presented is quite complicated, to a large extent because of the budgeting structure for OSCE activities. According to the Financial Regulations, the budget structure should be based on a system of programme budgeting. The budget should provide a separate fund for each of the three institutions and a separate fund for each mission and for other activities as decided by the Permanent Council.

Although programme budgeting is mentioned in the Financial Regulations, accepted on 27 June 1996, it has not actually been used in the sense it is generally known. It was discussed during the fiscal year, but wide debate on this type of budgeting did not actually commence until spring 1998. Programme budgeting involves an integrated planning, budgeting, performance reporting and evaluation process. As performance reporting and

evaluation is an integral part of the new suggested budgeting procedure, the reporting format will have to be defined, and there should be concordance between the programme and budget document, an annual performance-oriented report and the accounts document.

25. In the light of developments in this area, we also hope that programme budgeting will ultimately result in more effective budgeting and a clearer and more concise presentation of the annual accounts.

The Secretariat agreed with the comments. A background paper on programme budgeting had been prepared and was currently being discussed by the relevant governing bodies.

#### Efficiency of the procedures

26. For administration and management activities to be efficient and effective, vacant high-level posts, including those in the Secretariat, should have been filled without delay. The delay in the recruitment process regarding a number of leading posts also caused delays in the proper implementation of OSCE management activities and in the development of urgent IT matters. During the fiscal year OSCE activities expanded and new missions were set up in Croatia and Albania, for example.

In line with the expanded duties, there has been a steady increase in the budget of the OSCE. At the time of the audit, there were over 20 international posts to be filled in the OSCE and over 1,100 applications were received. The preliminary work before the posts are actually filled is performed by one Personnel Officer in the Secretariat. Sufficient resources are therefore required to improve the recruitment process.

The Secretariat agreed that vacant posts should be filled without delay, but indicated that it was restricted in fulfilling this requirement due to the limited existing resources and other constraints. Reference to the Secretary General's report on the implementation of the OSCE recruitment policy was made.

27. There is no integrated human resources information system for payroll and staff management in the Human Resources section. The current system is based on programs such as Excel and Access. The functioning of the Treasury could also be made a lot of more efficient by enhancing the use of electronic banking up to the payment phase. Electronic banking (multi-banking) is in use, but only for checking balances, transactions paid, exchange rates, etc. Most payments, notably salaries, are made outside this system. The full advantages of modern banking technology should be utilized.

IT aspects of the current banking system should be analysed immediately. In our opinion IT security has developed, especially over the last year, to the extent that it should present no obstacle to the use of the new system in the Secretariat.

The Secretariat recognised these needs and pointed out that it had addressed them in the ISSP. Meanwhile, full use of electronic banking in the Treasury had been implemented.

28. There is a need to renew many systems, but it is essential that integration of information systems be set as an objective, as is also stated in the Information Systems Strategic Plan (ISSP). Information collected at source as part of the operational process in one functional area should be electronically available to other functional areas. This way



consistency, accuracy, efficiency and time-savings can be achieved and enhanced. This view was discussed in the Secretariat after the post of the Chief of the Information Technology section was filled on 18 November 1997. The ISSP was written in late March 1998 under the direction of the above-mentioned officer in charge.

The Secretariat compiled the ISSP under the direction of an inter-departmental working group, and with the involvement of Missions and Institutions.

29. A re-organization and assessment of the duties of the staff in the financial section should be considered with a view to reducing the amount of time taken up by the staff in verifying the correctness of the accounting material coming from duty stations. The need for a large amount of overtime by both professional and general service grades has characterized the Accounting, Treasury and IT sections for years now. However, overtime has only been paid to general service grades because of the regulations in Staff Rules.

The heavy workload is caused at least partially by the extensive and thorough checking of vouchers and bookkeeping because of errors and discrepancies in the accounting records coming from missions. It is therefore recommended that some additional accountants be held in reserve to be sent, for example, for a couple of months to a mission where bookkeeping discrepancies have been found.

30. The accounting workload from the missions can be reduced by obtaining experienced financial officers, or at least capable assistants for longer periods. The Accounting section must have an influence on the recruiting of financial officers and assistants in duty stations, and especially in missions.

Nor can it be emphasized too strongly that experience is vital above all when a mission is being initially set up. Financial matters must be handled correctly from the very beginning to provide a solid basis for the future.

The Secretariat agreed with these recommendations, and pointed out that resource constraints so far had not permitted Vienna to ensure the proper installation of fully functioning finance structures from the start of a mission.

#### Cost-effectiveness calculations

31. Cost-effectiveness calculations should be made when purchasing large amounts of high-value items or different information systems, for example. This will ensure the right long-term choice after tendering. In many cases the best alternative on the basis of purchase prices comparisons alone is not the same. The maintenance costs differ quite a lot in many cases. It is recommended that regular comparisons on the basis of cost-effectiveness calculations be made.

The Secretariat stated that it would include cost-effectiveness calculations, including a five year cost of ownership scheme as part of the selection process for all major information systems.

#### Unliquidated obligations

32. The difference between the accounts payable and unliquidated obligations is that in the former case the goods or services have been received or completed and in the latter case they

have not been received. A common feature of both of cases is that the goods or services are not paid for, but at the end of a financial year accrued liabilities are recognized and charged to expenditure. It was not clear in a few cases whether the commitment should in fact have been assigned to unliquidated obligations.

As a rule expenditures involving ordinary running costs that are not clearly related to the previous year should not be considered as unliquidated items. It is essential to define the year in which expenditures are incurred and whether the commitment is a real one. The amount of unliquidated obligations increased sixfold from the figure of ATS 4.5 million last year to ATS 26.7 million this year.

33. During the audit it was not clear whether some major items should have been charged to the 1997 rather than the 1998 budget. In our view as External Auditors these items were not recorded as unliquidated obligations as is required in accordance with generally accepted accounting rules. These findings, involving around ATS 1.5 million, are described below. Minor discrepancies have not been mentioned.

Approximately ATS 150,000 was reserved for the recruitment of new staff. Similarly, about ATS 150,000 was reserved for the purpose of arranging a training course for the financial staff coming from missions to familiarize them with the Paradox system for accounting and bookkeeping in the missions. Reserves were also allocated for a seminar in Central Asia (ATS 200,000) and a round table in Croatia (Croatian Law Centre) (ATS 125,000). So far none of these expenditures have actually been incurred.

The sum of ATS 848,481 was listed as the monthly expenses for January 1998 of Radio Fern in Bosnia and Herzegovina. These are expenses incurred by the OSCE to support peaceful development and enhance the work of free media. This amount was also charged against expenditures and presented as unliquidated obligations. The External Auditors recommend that greater consideration and precision be accorded to unliquidated obligations.

The Secretariat recognised the Auditors' observations, and stated that it would take them into account for the future.

#### Accounts receivable

34. There were delays in refunds, especially those relating to the reimbursement of the costs incurred, for example, through the arrangement of seminars involving OSCE participating States. The procedure is that the costs are paid first by the OSCE, after which each participating State taking part in the meeting should pay its share of the total costs. This kind of delay occurred, for example, with the Lisbon Summit. The total amount involved was ATS 1.3 million. The meeting took place in December 1996 and the billing was effected at the beginning of March 1997. Payments were not made until 6 January 1998.

The Secretariat billed the government for the costs of the Lisbon Summit in March, due to the fact that the expenses were incurred in several locations and more than one supplier was involved. Consolidation of these expenditures required time. Once the bill, for this or any other receivable, was issued, it was followed up with the government until it effected payment.

### Cash management

35. Cash losses in 1997 amounted to ATS 886,907, all of which were written off in the accounts. Most of the losses – ATS 750,000 – were due to robberies, notably in the Assistance Group to Chechnya, but also in the Mission to Estonia. Despite this, the actual cash losses rose from ATS 11,000 in 1996 to ATS 140,000 in 1997. The increase in cash losses is quite high. They affected the Mission to Bosnia and Herzegovina, the Mission to Croatia, the Assistance Group to Chechnya, and the Presence in Albania.

36. Cash management and procedures should be organized so that an experienced custodian takes care of money transactions involving petty cash and bank accounts. It should be ensured in all duty stations, especially in missions, that entries in the cash book, cash counts and reconciliations are effected and monitored with appropriate frequency.

The Secretariat fully recognised the need to maintain proper financial procedures. With this in view it provided formal training and a starter kit to finance staff with limited financial experience. However, seconded staff are often not familiar with financial matters and rotate frequently. Resource constraints had prevented the Secretariat from extending more support than hitherto.

### Over-expenditures

37. Over-expenditures decreased from ATS 6 million last fiscal year to ATS 1.3 million in 1997. In this regard the approved budget was more accurately complied with. The single major over-expenditure concerned the Office for Democratic Institutions and Human Rights (ODIHR) on account of its large-scale involvement in elections in Albania, Serbia, Republika Srpska, Montenegro and Podgorica.

### Assessed contributions

38. Outstanding contributions increased from ATS 101 million in 1996 (19 per cent of the contributions (income) that year) to ATS 186.5 million in 1997 (28 per cent). The contributions in arrears thus increased quite considerably in both absolute and proportional terms. Many of the contributions in arrears in fiscal 1997 were obviously due to the late approval of the unified budget. As a result the third bills to participating States were late and the date for payment was not until 1998. Contributions in arrears should nevertheless be followed up even more carefully. This requires effective action by the Secretariat in the collection of budgeted contributions. Attention should also be paid to the budgeting schedule so that the budget can be approved earlier.

The Secretariat pointed out that the total bills were ATS 120 million greater in 1997 than in 1996. Also, the late billing of the third bill (due date: 2/1/98) affected the outstanding contributions as at 31/12/97.

### Inventory

39. Recommendations have been made in the final reports by External Auditors in the last few years for figures for non-expendable equipment to be presented in the annual accounts and statements. No information is given in the notes either. The non-presentation is explained by the fact that an overall view of the actual figures for equipment was not available.

40. The inventory was conducted throughout the OSCE duty stations at the start of the year. On the basis of the letter from the Director of Resources, all duty stations were requested to deliver the inventory lists to the Secretary General by 31 January 1998. Every duty station sent its inventory list certified by the head of the duty station to the Secretariat. Most of the preliminary work in co-ordinating the implementation of the inventory process and the subsequent final checking and reconciliation of the figures was done by the Internal Auditor with the help of the Mission Support Section.

41. The actual figures for non-expendable equipment are not mentioned in the financial statements or the notes. However, an unofficial figure was calculated giving the approximate value of the items owned by the OSCE. There are discrepancies in the accuracy of the figures. They were calculated from the inventory values based on purchase prices and presented in the inventory lists. The total was ATS 214 million as per the inventory database and ATS 226 as per the general ledger. The discrepancy between the figures is ATS 12 million, or 5.2 per cent. However, this figure is not official, and is still under review and audit for accuracy.

42. The External Auditors recommend that one single and improved database be established. This is essential for data collection and keeping track of equipment records. The first step has been taken in making the inventory process up to an end when ensuring the existence of the assets of the OSCE.

43. The External Auditors also recommend that depreciation with respect to the replacement of fixed assets in the form of equipment owned by OSCE should commence once a common inventory database based on an up-to-date material management information system has been established. In this way, up-to-date information on the need for replacement of equipment and on the current value of OSCE assets can be obtained. These more accurate figures will be presented in the financial statements as soon as the accounting records and information systems allow it.

The Secretariat recognised these needs and an improved inventory database is incorporated into the ISSP and is one of the high priority areas.

#### Internal auditing

44. The term of the Internal Auditor started at the beginning of March 1997. The 1997 work plan for the Internal Auditor was approved on 30 May 1997. The audits conducted in the fiscal year considered topics such as:

#### Finished audit reports:

- Investigation in Bihac Regional Centre;
- Audit of the Secretariat Imprest Funds;
- Audit report on OSCE currency exchange rate system;
- Special audit of recruitment procedures used by ODIHR for the on-site co-ordinator;
- ODIHR field audit

45. At the start of the Internal Auditor's term, the accounts and procedures in the Mission to Bosnia and Herzegovina were targeted as an important objective in his work in fiscal 1997,



since this mission had by far the biggest budget of all missions and a wide range of activities in regional and field offices. The Secretariat stated in its response to the remarks of the External Auditors last year that the Internal Auditor should carry out regular audit assignments in the Mission to Bosnia and Herzegovina. Because of the many other important objectives last fiscal year, greater attention should be paid by the Internal Auditor to the Mission to Bosnia and Herzegovina in 1998. The Mission to Croatia also requires special attention because it is similar to Bosnia and Herzegovina in the sense that, unlike other missions, the vouchers are kept on the spot.

The Secretariat acknowledged and agreed with the auditors' observations.

46. The Internal Auditor's first year has shown that his work is needed and that his activities have clearly enhanced the internal controls in the OSCE. The Internal Auditor also worked in co-operation with the External Auditors. The co-ordination of the work of Internal and External Auditors could be further enhanced in coming years. In any case, the work of Internal Auditor may be regarded as having successfully contributed to improving procedures in administration and in duty stations.

#### Virus control

47. The audit had two main purposes: to investigate how the virus control is carried out and how well the control system is functioning. The audit was performed with the help of a questionnaire, which was sent to OSCE entities. Responses from thirteen out of a possible 16 entities were received. Several kind of viruses were detected in six entities in 1996 and in nine entities in 1997. Most were found on computer hard disks or diskettes. In two entities viruses were also found in the e-mail system. The most commonly used anti-virus software is McAfee VShield and McAfee Net Shield. In some entities the anti-virus software was not used on all computers. The anti-virus software should be installed on all computer in all entities.

The Secretariat stated that the requirement to install anti-virus software on all OSCE computers was now incorporated into the Administrative Instruction addressing IT and IS policies and standards.

48. The anti-virus software was not updated frequently enough in all entities. Usually the updating was done by diskettes. The updating should be performed after every new software update. In six entities it was unclear how the anti-virus software functions. Usually viruses were destroyed immediately after detection. In five responses there was no answer to the question as to who is responsible for the destruction of viruses. There should be at least one person in every entity whose job description includes responsibility for virus control.

The Secretariat stated that it issued updated virus detection files monthly to a single contact point in each Mission and some Institutions.

49. Information transmitted electronically was not adequately checked for viruses. In most entities it was not checked at all. Such information should be automatically checked against viruses. The Secretariat said that an e-mail scanning gateway would be installed in the Secretariat in the near future. Other installations are also being planned.

The Secretariat expressed its intention to install an automated virus checking process on the e-mail server in late 1998.

50. In almost all entities staff involved were satisfied with the instructions regarding virus control, the home use of computers, etc. In the Secretariat staff involved thought that instructions were not adequate because enforcing of control was not possible. Means should be considered as to how organizational entities can arrange virus control in line with instructions and needs.

The Secretariat stated that the mandatory requirement to perform virus checking on all incoming e-mail attachments would be incorporated into the OSCE Administrative Instruction on IT and IS policies and standards.

51. Diskettes from home were allowed in eight entities. Suitable virus checking should be in place in these situations. In most entities there was a contingency plan in case of virus infection. A plan of this kind should be in place in all entities.

The Secretariat stated that a mandatory requirement that all staff perform virus checking on all documents brought from any non-OSCE system would be included in the OSCE Administrative Instruction on IT and IS policies and standards.

## FIELD AUDITS

### Auditing priorities

#### Travel expenses

52. Findings concerning the missions and institutions showed that there were many kinds of expenditure relating to staff accommodations. It was not at all clear in many cases whether the expenses should be paid by the OSCE or whether they were personal expenses. Guidelines could be given by the Organization to distinguish clearly between private and OSCE expenditure.

53. Travel expenses were not in many cases based on a written travel authorization with approval. An Official Travel Authorization Form (OTA), which, in addition, should be always the basis for advance payments, should be used regularly.

54. In the mission audits it was discovered that vouchers were not always backed by supporting documents. It is possible that in some missions there are difficulties in obtaining receipts, but in such cases some other way of presenting documentation associated to expenditures should be devised.

55. Some missions did not book advances given to staff against board & lodging allowances or TSA, for example. The items were not booked until they were posted as expenses afterwards. It was noticed as well that accounts payable were not used in all missions at all. Normally, the accounts should give a true and fair view of the accountable entity at all times. This was not the case because invoices and transactions were frequently booked directly to expenses instead of the balance sheet. This procedure should also be changed to meet the requirements of good accounting principles.

56. There should be a written application for any advances paid for duty travel, irrespective of the rank of the traveler. Any compensation paid after the duty travel should be based as well on a written travel claim issued without unnecessary delay after travel. The advances paid to one person should not, without special reason, exceed the per diem he/she is entitled to in

one month. Generally, the use of the money obtained in advance should be declared before a new advance is granted.

The Secretariat agreed with the auditors' recommendation and will follow up as appropriate.

#### Staff

57. No personnel should be hired and start working without the contract having been signed by the person responsible for personnel matters or the person to whom this authority has been delegated in the duty station concerned.

The Secretariat agreed with the auditors' observations and will draw them to the attention of the entities concerned.

58. When paying salaries and board and lodging allowances it is important to know whether an employee has been working at the duty station or whether he/she has been on authorized duty travel or on leave. This is why tracking and time sheets should be used in all duty stations.

The Secretariat agreed with the auditors' observations and will follow up as appropriate.

#### Accounting entity

59. The Department for Conference Services (DCS) in the Hofburg is responsible for the administration of OSCE conference meetings and seminars. It also performs duties relating to administrative and financial activities of non-OSCE bodies. These outside activities concern two forums in particular, the Joint Consultative Group (JCG) and the Open Skies Consultative Commission (OSCC). The main justification for the co-operation is the common goals. All expenses relating to the outside forums are entered in the finance system. Like the DCS, both the JCG and the OSCC use the finance system to record expenditures. During the course on any quarter all expenses are paid from the OSCE bank account or the DCS petty cash.


An entity, such as a separate or whole accounting entity, should maintain financial responsibility for its accounts and remain in possession of its own expenses, assets and debts in such a way that its accounts are separate from other financial entities. This concept should be reflected in its financial statements. Because of the continued maintenance of two, or even three, separate entities in the accounts of the Conference Services, there is always the potential for discrepancies regarding expenditures and entries in the accounts, which may be carried into the annual financial statements. It is therefore recommended that the common finance system related to bookkeeping, payments, etc., be split into two separate entities, one for the DCS (OSCE) and another for the forums outside the OSCE.

The Secretariat acknowledges the recommendation to split the bookkeeping into 3 separate entities, but these proposed measures would entail a considerable increase in the workload for the resident Finance Officer. Further to this, the current system has been functioning without problems since 1992.

## ACKNOWLEDGEMENT

The auditors wish to express their gratitude for the fact that the 1997 accounts and associated documents were submitted to them in a form conducive to an efficient auditing operation.

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



S. Akseliumäki	A. Heinonen	P. Mykkänen	J.P. Niemi
State Audit Office of Finland	State Audit Office of Finland	State Audit Office of Finland	State Audit Office of Finland
External Auditor	External Auditor	External Auditor	External Auditor
CPFA			CPFA



## OPINION OF THE EXTERNAL AUDITORS

May, 1998

To the Governing Body

We have audited the accompanying financial statements, numbered I to XXXV and schedules 1 to 6, of the OSCE for the financial period that ended on 31 December 1997. We conducted our audit in accordance with the Auditing Standards issued by the Auditing Standards Committee of the International Organization of Supreme Audit Institutions (INTOSAI) insofar as they were applicable.

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

- \* the financial statements present fairly the financial position of the OSCE as at 31 December 1997 and the results of the operations for the period then ended;
- \* the financial statements were prepared in accordance with generally accepted accounting principles; and
- \* transactions were in accordance with the approved financial procedures and legislative authority.

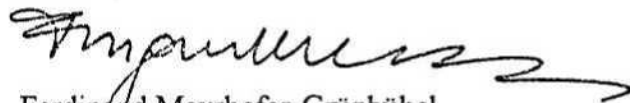
In accordance with our usual practice, we have issued a long report on our audit of the 1997 financial statements, as provided for in the Financial Regulations adopted by the Permanent Council.

			
S. Akselinmääki	A. Heinonen	P. Mykkänen	J. P. Niemi
State Audit Office of	State Audit Office of	State Audit Office of	State Audit Office of
Finland	Finland	Finland	Finland
External Auditor	External Auditor	External Auditor	External Auditor
CPFA			CPFA

**C. CERTIFICATION OF THE FINANCIAL STATEMENTS**

31 March 1998

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



Ferdinand Mayrhofer-Grünbühel  
Director for Resources

**ALL FUNDS**  
(excluding Voluntary Contributions)

**Statement I**

**Budget and Expenditure per Main and Sub-programme  
for the year ended 31 December 1997**

(in Austrian Schillings)

	Approved Budget	Transfers	%	Adjusted Budget	Expenditure	Budgetary Balances	%
<b>I. The General Fund : The OSCE Secretariat</b>							
<b>Secretary General and CIO Support</b>							
1 Executive Management	4,055,602	-	-	4,055,602	3,538,188	517,414	12.8
2 CIOS / Diplomatic Support	3,406,322	-	-	3,406,322	3,190,967	215,355	6.3
3 Activities Relating to the Economic Aspect of Security	5,000,000	-	-	5,000,000	3,483,709	1,516,291	30.3
3a CIOS / Economic Support	2,397,000	-	-	2,397,000	1,658,534	738,466	30.8
3b Economic Forum Meeting	2,603,000	-	-	2,603,000	1,825,175	777,825	29.9
4 Press & Public Information	3,439,166	-	-	3,439,166	3,321,389	117,777	3.4
5 Central Asian Office Activities	3,164,402	-	-	3,164,402	3,043,520	120,882	3.8
6 Legal Services	566,000	-	-	566,000	512,450	53,550	9.5
7 Auditing Services	1,152,763	-	-	1,152,763	958,009	194,754	16.9
8 Seminars	1,000,000	-	-	1,000,000	504,464	495,536	49.6
9 Short Term Missions / Visits of the PR of the CIO	3,000,000	-	-	3,000,000	2,035,090	964,910	32.2
10 Short Term Missions	100,000	-	-	100,000	-	100,000	100.0
Sub-total	24,884,255	-	-	24,884,255	20,587,786	4,296,469	17.3
<b>Conflict Prevention Activities</b>							
11 Management	4,630,203	-	-	4,630,203	4,210,689	419,514	9.1
12 Mission Liaison	1,719,303	-	-	1,719,303	1,652,777	66,526	3.9
13 Mission Support	7,951,211	-	-	7,951,211	7,386,442	564,769	7.1
Sub-total	14,300,717	-	-	14,300,717	13,249,908	1,050,809	7.3
<b>Activities Relating to Military Aspects of Security</b>							
14 Communications Network	3,685,000	-	-	3,685,000	3,633,472	51,528	1.4
15 CSBM	1,797,661	-	-	1,797,661	1,742,845	54,816	3.0
Sub-total	5,482,661	-	-	5,482,661	5,376,317	106,344	1.9
<b>Conference Services in Vienna</b>							
16 Management	1,814,000	-	-	1,814,000	1,481,248	332,752	18.3
17 Conferences/Seminars	48,332,879	-	-	48,332,879	43,906,194	4,426,685	9.2
Sub-total	50,146,879	-	-	50,146,879	45,387,442	4,759,437	9.5
<b>Conference Services in Prague</b>							
18 Ministerial Council Meeting	2,060,000	-	-	2,060,000	1,996,792	63,208	3.1
19 Senior Council Meetings	-	-	-	-	-	-	-
20 Documentation	286,000	-	-	286,000	134,572	151,428	52.9
Sub-total	2,346,000	-	-	2,346,000	2,131,364	214,636	9.1
21 Total for Conference Services	52,492,879	-	-	52,492,879	47,518,806	4,974,073	9.5
<b>Common Services in Vienna</b>							
22 General Administration	16,599,537	-	-	16,599,537	14,389,664	2,209,873	13.3
23 Personnel	3,102,022	-	-	3,102,022	2,754,399	347,623	11.2
24 Finance	5,924,511	-	-	5,924,511	5,572,635	351,876	5.9
25 Information Systems	5,813,845	-	-	5,813,845	5,560,303	253,542	4.4
Sub-total	31,439,915	-	-	31,439,915	28,277,001	3,162,914	10.1
<b>Common Services in Prague</b>							
26 General Administration	2,923,000	(19,650)	(0.7)	2,903,350	2,429,542	473,808	16.3
27 Finance	196,500	19,650	10.0	216,150	228,204	(12,054)	(5.6)
Sub-total	3,119,500	-	-	3,119,500	2,657,746	461,754	14.8
28 Total for Common Services	34,559,415	-	-	34,559,415	30,934,747	3,624,668	10.5
29 Total for the General Fund	131,719,927	-	-	131,719,927	117,667,564	14,052,363	10.7
<b>II. Office for Democratic Institutions and Human Rights (ODIHR)</b>							
<b>Human Dimension Activities</b>							
30 Management	3,372,722	-	-	3,372,722	3,564,808	6,900	0.2
31 Conferences/Seminars	3,486,708	85,000	2.4	3,571,708	3,564,808	6,900	0.2
32 Collection and Dissemination of Information	7,923,200	(738,100)	(9.3)	7,185,100	7,085,741	99,359	1.4
33 Missions	6,545,250	-	-	6,545,250	5,410,344	1,134,906	17.3
34 Elections	3,137,025	(85,000)	(2.7)	3,052,025	2,634,828	417,197	13.7
35 Co-ordinated Support	11,427,564	738,100	6.5	12,165,664	12,794,765	(629,101)	(5.2)
36 Implementation Meeting	813,000	-	-	813,000	658,258	154,742	19.0
Sub-total	5,742,282	-	-	5,742,282	5,252,760	489,522	8.5
39,075,029	-	-	-	39,075,029	37,401,504	1,673,525	4.3

**ALL FUNDS**  
(excluding Voluntary Contributions)

**Statement I**

**Budget and Expenditure per Main and Sub-programme  
for the year ended 31 December 1997**

(in Austrian Schillings)

	Approved Budget	Transfers	%	Adjusted Budget	Expenditure	Budgetary Balances	%
<b>Common Services</b>							
37 General Administration	10,414,075	(85,000)	(0.8)	10,329,075	10,254,443	74,632	0.7
38 Finance	1,074,000	85,000	7.9	1,159,000	1,155,078	3,922	0.3
Sub-total	11,488,075	-	-	11,488,075	11,409,521	78,554	0.7
39 Total for ODIHR	50,563,104	-	-	50,563,104	48,811,025	1,752,079	3.5
<b>III. High Commissioner on National Minorities (HCNM)</b>							
<b>Activities of the HCNM</b>							
40 Management	7,136,000	-	-	7,136,000	6,820,851	315,149	4.4
41 On-site Consultations	3,525,000	-	-	3,525,000	3,386,462	138,538	3.9
42 Reporting to the OSCE	410,000	-	-	410,000	317,693	92,307	22.5
Sub-total	11,071,000	-	-	11,071,000	10,525,006	545,994	4.9
<b>Common Services</b>							
43 General Administration	1,602,500	-	-	1,602,500	1,549,360	53,140	3.3
44 Finance	54,000	-	-	54,000	45,942	8,058	14.9
Sub-total	1,656,500	-	-	1,656,500	1,595,302	61,198	3.7
45 Total for HCNM	12,727,500	-	-	12,727,500	12,120,308	607,192	4.8
<b>IV. Funds Relating to the Conflict dealt with by the OSCE Minsk Conference</b>							
46 High Level Planning Group	2,199,911	-	-	2,199,911	1,689,666	510,245	23.2
47 The Minsk Process	17,762,000	-	-	17,762,000	5,550,286	12,211,714	68.8
48 Personal Representative of the CIO	8,565,764	-	-	8,565,764	9,163,291	(597,527)	(7.0)
49 Total	28,527,675	-	-	28,527,675	16,403,243	12,124,432	42.5
<b>V. Mission Funds</b>							
<b>Missions (excl. the Mission to Bosnia and Herzegovina and the Activities in Albania)</b>							
50 Assistance Group to Chechnya	16,823,414	-	-	16,823,414	12,626,108	4,197,306	24.9
51 Estonia	6,352,527	-	-	6,352,527	5,277,411	1,075,116	16.9
52 Georgia	18,807,310	-	-	18,807,310	17,767,986	1,039,324	5.5
53 Kosovo, Sandjak and Vojvodina	-	-	-	-	-	-	-
54 Latvia	6,157,569	-	-	6,157,569	6,197,803	(40,234)	(0.7)
55 Moldova	5,796,328	-	-	5,796,328	5,504,224	292,104	5.0
56 Representative to the Estonian Gov. Commission	951,945	-	-	951,945	983,013	(31,068)	(3.3)
57 Representative to the Skrunda Radar Station	427,490	-	-	427,490	367,688	59,802	14.0
58 Skopje	5,001,424	-	-	5,001,424	4,759,652	241,772	4.8
59 Tajikistan	11,581,645	-	-	11,581,645	10,724,654	856,991	7.4
60 Ukraine	6,515,363	-	-	6,515,363	4,896,272	1,619,091	24.9
61 Croatia	79,523,092	-	-	79,523,092	68,577,788	10,945,304	13.8
62 Total for Missions	157,938,107	-	-	157,938,107	137,682,599	20,255,508	12.8
<b>63 GRAND TOTAL FOR ALL FUNDS EXCL. THE OSCE TASKS IN B&amp;H AND THE ACTIVITIES IN ALBANIA:</b>							
	381,476,313	-	-	381,476,313	332,684,739	48,791,574	12.8
<b>VI. The Osce tasks in Bosnia and Herzegovina</b>							
<b>The Mission</b>							
1 Staff costs (incl. War Risk Insurance)	36,906,538	(3,689,465)	(10.0)	33,217,073	32,455,615	761,458	2.3
2 Travel costs	83,631,534	(436,018)	(0.5)	83,195,516	82,435,695	759,821	0.9
3 Other services and utilities	80,795,165	5,142,960	6.4	85,938,125	85,215,018	723,107	0.8
4 Representation	1,250,000	(125,000)	(10.0)	1,125,000	839,850	285,150	25.3
5 Investment costs	4,263,540	(50,000)	(1.2)	4,213,540	4,007,419	206,121	4.9
6 Supplies	8,459,137	(842,477)	(10.0)	7,616,660	7,295,933	320,727	4.2
7 Total for The Mission	215,305,914	-	-	215,305,914	212,249,530	3,056,384	1.4

**ALL FUNDS**  
(excluding Voluntary Contributions)

**Statement I**

**Budget and Expenditure per Main and Sub-programme  
for the year ended 31 December 1997**

(in Austrian Schillings)

	Approved Budget	Transfers	%	Adjusted Budget	Expenditure	Budgetary Balances	%
8 Federation Ombudsmen	10,505,628	-	-	10,505,628	9,721,126	784,502	7.5
9 Regional Stabilization	9,487,854	-	-	9,487,854	4,035,162	5,452,692	57.5
10 Secretariat Augmentation	11,576,399	-	-	11,576,399	10,998,142	578,257	5.0
11 ODIHR Augmentation	2,000,000	-	-	2,000,000	1,991,143	8,857	0.4
<b>### Total for the OSCE tasks in B&amp;H</b>	<b>248,875,795</b>	<b>-</b>	<b>-</b>	<b>248,875,795</b>	<b>238,995,103</b>	<b>9,880,692</b>	<b>4.0</b>
<b>VII. OSCE Activities in Albania</b>							
77 OSCE Presence in Albania	13,330,971	(972,391)	(7.3)	12,358,580	12,346,194	12,386	0.1
78 Elections Assistance	9,723,907	972,391	10.0	10,696,298	10,874,444	(178,146)	(1.7)
79 Personal Representative of the CIO	1,144,017	-	-	1,144,017	863,133	280,884	24.6
<b>80 Total for OSCE Activities in Albania</b>	<b>24,198,895</b>	<b>-</b>	<b>-</b>	<b>24,198,895</b>	<b>24,083,771</b>	<b>115,124</b>	<b>0.5</b>
<b>81 GRAND TOTAL FOR ALL FUNDS INCL. THE OSCE TASKS IN B&amp;H AND THE ACTIVITIES IN ALBANIA</b>	<b>654,551,003</b>	<b>-</b>	<b>-</b>	<b>654,551,003</b>	<b>595,763,613</b>	<b>58,787,390</b>	<b>9.0</b>

**ALL FUNDS**  
(excluding Voluntary Contributions)

**Statement II**

**Budget and Expenditure per Major Cost Group  
for the year ended 31 December 1997**

(in Austrian Schillings)

		Adjusted Budget	Expenditure	Budgetary Balances	%
<b>I. The General Fund: The OSCE Secretariat</b>					
<b>Secretary General and CIO Support</b>					
1	Staff Costs	12,039,787	11,608,474	431,313	3.6
2	Travel Costs	2,604,195	2,195,307	408,888	15.7
3	Language Services	838,200	512,342	325,858	38.9
4	Other Services and Utilities	3,484,055	2,848,678	635,377	18.2
5	Representation	274,600	249,643	24,957	9.1
6	Investment Costs	55,275	50,170	5,105	9.2
7	Supplies	344,075	258,618	85,457	24.8
8	Seminars	1,000,000	504,464	495,536	49.6
9	Short term Missions	3,100,000	2,035,090	1,064,910	34.4
10	Undistributed Costs	1,144,068	325,000	819,068	71.6
	<b>Sub-total</b>	<b>24,884,255</b>	<b>20,587,786</b>	<b>4,296,469</b>	<b>17.3</b>
<b>Conflict Prevention Activities</b>					
11	Staff Costs	12,493,717	11,758,967	734,750	5.9
12	Travel Costs	991,500	855,495	136,005	13.7
13	Other Services and Utilities	194,000	179,673	14,327	7.4
14	Representation	51,500	19,819	31,681	61.5
15	Supplies	70,000	51,773	18,227	26.0
16	Undistributed Costs	500,000	384,181	115,819	23.2
	<b>Sub-total</b>	<b>14,300,717</b>	<b>13,249,908</b>	<b>1,050,809</b>	<b>7.3</b>
<b>Activities Relating to Military Aspects of Security</b>					
18	Staff Costs	1,724,661	1,685,285	39,376	2.3
19	Travel Costs	73,000	57,560	15,440	21.2
20	Central Mail Server	3,685,000	3,633,472	51,528	1.4
	<b>Sub-total</b>	<b>5,482,661</b>	<b>5,376,317</b>	<b>106,344</b>	<b>1.9</b>
<b>Conference Services in Vienna</b>					
21	Staff Costs	8,903,766	8,612,208	291,558	3.3
22	Travel Costs	144,000	15,745	128,255	89.1
23	Language Services	23,090,000	20,873,366	2,216,634	9.6
24	Other Services and Utilities	16,969,000	15,105,958	1,863,042	11.0
25	Representation	60,000	36,639	23,361	38.9
26	Investment Costs	205,000	149,209	55,791	27.2
27	Supplies	775,113	594,317	180,796	23.3
	<b>Sub-total</b>	<b>50,146,879</b>	<b>45,387,442</b>	<b>4,759,437</b>	<b>9.5</b>
<b>Conference Services in Prague</b>					
28	Staff Costs	321,000	169,350	151,650	47.2
29	Travel Costs	428,000	425,820	2,180	0.5
30	Language Services	424,000	422,091	1,909	0.5
31	Other Services and Utilities	1,115,000	1,114,103	897	0.1
32	Undistributed Costs	58,000	-	58,000	100.0
	<b>Sub-total</b>	<b>2,346,000</b>	<b>2,131,364</b>	<b>214,636</b>	<b>9.1</b>
33	<b>Total for Conference Services</b>	<b>52,492,879</b>	<b>47,518,806</b>	<b>4,974,073</b>	<b>9.5</b>
<b>Common Services in Vienna</b>					
34	Staff Costs	18,887,785	16,371,700	2,516,085	13.3
35	Travel Costs	458,600	412,659	45,941	10.0
36	Other Services and Utilities	7,885,000	7,722,941	162,059	2.1
37	Representation	25,800	21,991	3,809	14.8
38	Investment Costs	3,211,247	2,794,359	416,888	13.0
39	Supplies	971,483	953,351	18,132	1.9
	<b>Sub-total</b>	<b>31,439,915</b>	<b>28,277,001</b>	<b>3,162,914</b>	<b>10.1</b>

**ALL FUNDS**  
(excluding Voluntary Contributions)

**Statement II**

**Budget and Expenditure per Major Cost Group  
for the year ended 31 December 1997**

(in Austrian Schillings)

	Adjusted Budget	Expenditure	Budgetary Balances	%
<b>Common Services in Prague</b>				
40 Staff Costs	581,650	511,196	70,454	12.1
41 Travel Costs	206,850	64,301	142,549	68.9
42 Other Services and Utilities	1,905,000	1,714,731	190,269	10.0
43 Representation	27,000	20,624	6,376	23.6
44 Investment Costs	315,000	271,627	43,373	13.8
45 Supplies	84,000	75,267	8,733	10.4
Sub-total	3,119,500	2,657,746	461,754	14.8
46 Total for Common Services	34,559,415	30,934,747	3,624,668	10.5
47 Total for the General Fund:	131,719,927	117,667,564	14,052,363	10.7
<b>II. Office for Democratic Institutions and Human Rights (ODIHR)</b>				
<b>Human Dimension Activities</b>				
48 Staff Costs	13,603,285	13,592,859	10,426	0.1
49 Travel Costs	11,480,214	11,030,701	449,513	3.9
50 Language Services	4,927,632	4,075,384	852,248	17.3
51 Other Services and Utilities	8,125,818	7,987,846	137,972	1.7
52 Representation	383,740	296,935	86,805	22.6
53 Supplies	309,340	417,779	(108,439)	(35.1)
54 Undistributed Costs	245,000	-	245,000	100.0
Sub-total	39,075,029	37,401,504	1,673,525	4.3
<b>Common Services</b>				
55 Staff Costs	3,821,075	3,784,667	36,408	1.0
56 Travel Costs	75,000	64,422	10,578	14.1
57 Other Services and Utilities	5,764,500	5,761,831	2,669	0.0
58 Representation	30,000	19,504	10,496	35.0
59 Investment Costs	1,392,500	1,392,352	148	0.0
60 Supplies	405,000	386,745	18,255	4.5
Sub-total	11,488,075	11,409,521	78,554	0.7
Total for ODIHR	50,563,104	48,811,025	1,752,079	3.5
<b>III. High Commissioner on National Minorities (HCNM)</b>				
<b>Activities of the Office of the HCNM</b>				
61 Staff Costs	7,466,000	7,048,983	417,017	5.6
62 Travel Costs	3,355,000	3,240,505	114,495	3.4
63 Language Services	80,000	68,381	11,619	14.5
64 Other Services and Utilities	100,000	98,947	1,053	1.1
65 Representation	70,000	68,190	1,810	2.6
Sub-total	11,071,000	10,525,006	545,994	4.9
<b>Common Services</b>				
66 Staff Costs	1,080,000	1,076,330	3,670	0.3
67 Travel Costs	118,500	76,274	42,226	35.6
68 Other Services and Utilities	318,000	317,048	952	0.3
69 Investment Costs	5,000	2,197	2,803	56.1
70 Supplies	135,000	123,452	11,548	8.6
Sub-total	1,656,500	1,595,301	61,199	3.7
71 Total for the Office of the HCNM:	12,727,500	12,120,307	607,193	4.8

**ALL FUNDS**  
(excluding Voluntary Contributions)

**Statement II**

**Budget and Expenditure per Major Cost Group  
for the year ended 31 December 1997**

(in Austrian Schillings)

	Adjusted Budget	Expenditure	Budgetary Balances	%
<b>IV. Funds Relating to the Conflict dealt with by the OSCE Minsk Conference</b>				
72 High Level Planning Group	2,199,911	1,689,666	510,245	23.2
<b>The Minsk Process</b>				
73 Staff Costs	180,000	-	180,000	100.0
74 Travel Costs	13,003,000	4,533,283	8,469,717	65.1
75 Language Services	2,575,000	400,298	2,174,702	84.5
76 Other Services and Utilities	1,866,500	486,248	1,380,252	73.9
77 Representation	15,000	29,719	(14,719)	(98.1)
78 Investment costs	97,500	94,190	3,310	3.4
79 Supplies	25,000	6,547	18,453	73.8
Sub-total	17,762,000	5,550,285	12,211,715	68.8
<b>Personal Representative and Field Assistants</b>				
80 Staff Costs	483,375	495,222	(11,847)	(2.5)
81 Travel Costs	3,822,050	4,348,581	(526,531)	(13.8)
82 Language Services	1,500	1,220	280	18.7
83 Other Services and Utilities	2,477,803	2,490,889	(13,086)	(0.5)
84 Representation	140,000	138,778	1,222	0.9
85 Investment Costs	1,254,336	1,304,380	(50,044)	(4.0)
86 Supplies	386,700	384,221	2,479	0.6
Sub-total	8,565,764	9,163,291	(597,527)	(7.0)
<b>Total</b>	<b>28,527,675</b>	<b>16,403,242</b>	<b>12,124,433</b>	<b>42.5</b>
<b>V. Mission Funds</b>				
<b>Missions (excl. the Mission to Bosnia and Herzegovina)</b>				
87 Assistance Group to Chechnya	16,823,414	12,626,108	4,197,306	24.9
88 Estonia	6,352,527	5,277,411	1,075,116	16.9
89 Georgia	18,807,310	17,767,986	1,039,324	5.5
90 Kosovo, Sandjak and Vojvodina	-	-	-	-
91 Latvia	6,157,569	6,197,803	(40,234)	(0.7)
92 Moldova	5,796,328	5,504,224	292,104	5.0
93 Representative to the Estonian Gov. Commission	951,945	983,013	(31,068)	(3.3)
94 Representative to the Skrunda Radar Station	427,490	367,688	59,802	14.0
95 Skopje	5,001,424	4,759,652	241,772	4.8
96 Tajikistan	11,581,645	10,724,654	856,991	7.4
97 Ukraine	6,515,363	4,896,272	1,619,091	24.9
98 Croatia	79,523,092	68,577,788	10,945,304	13.8
100 <b>Total for Missions:</b>	<b>157,938,107</b>	<b>137,682,599</b>	<b>20,255,508</b>	<b>12.8</b>
<b>101 TOTAL FOR ALL FUNDS EXCL. THE OSCE TASKS IN BOSNIA AND HERZEGOVINA:</b>	<b>381,476,313</b>	<b>332,684,737</b>	<b>48,791,576</b>	<b>12.8</b>



**ALL FUNDS**  
(excluding Voluntary Contributions)

**Statement II**

**Budget and Expenditure per Major Cost Group  
for the year ended 31 December 1997**

(in Austrian Schillings)

**VI. The OSCE tasks in Bosnia and Herzegovina**

**The Mission**

	Adjusted Budget	Expenditure	Budgetary Balances	%
102 Staff costs	33,217,073	32,455,615	761,458	2.3
103 Travel costs	83,195,516	82,435,695	759,821	0.9
104 Other services and utilities	85,938,125	85,215,018	723,107	0.8
105 Representation	1,125,000	839,850	285,150	25.3
106 Investment costs	4,213,540	4,007,419	206,121	-
107 Supplies	7,616,660	7,295,933	320,727	4.2
<b>Total for The Mission:</b>	<b>215,305,914</b>	<b>212,249,530</b>	<b>3,056,384</b>	<b>1.4</b>
108 Federation Ombudsmen				
109 Regional Stabilization	10,505,628	9,721,126	784,502	7.5
110 Secretariat Augmentation	9,487,854	4,035,162	5,452,692	57.5
111 ODIHR Augmentation	11,576,399	10,998,142	578,257	5.0
112 Allowance for Unforeseen Expenses	2,000,000	1,991,143	8,857	0.4
<b>113 Total for the OSCE tasks in B&amp;H:</b>	<b>248,875,795</b>	<b>238,995,103</b>	<b>9,880,692</b>	<b>4.0</b>

**VII. The OSCE Activities in Albania**

**The Mission**

114 OSCE Presence in Albania	12,358,579	12,346,194	12,385	0.1
115 Elections Assistance	10,696,298	10,874,444	(178,146)	(1.7)
116 Personal Representative of the CIO	1,144,018	863,133	280,885	24.6
<b>117 Total for the OSCE Activities in Albania:</b>	<b>24,198,895</b>	<b>24,083,771</b>	<b>115,124</b>	<b>0.5</b>
<b>118 GRAND TOTAL FOR ALL FUNDS INCL. THE OSCE TASKS IN TASKS IN BOSNIA AND HERZEGOVINA:</b>	<b>654,551,003</b>	<b>595,763,611</b>	<b>58,787,392</b>	<b>9.0</b>

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

**Statement III  
Funds Released and Expenditure per Project and Major Cost Group  
for the year ended 31 December 1997  
(in Austrian Schillings)**

	Releases Approved	Expenditure	Balance of Releases
<b>A. Human Rights Activities</b>			
Ombudsperson (Dr. Haller)	8.419.514	8.419.515	-
The Human Rights Chamber	8.646.681	8.646.681	-
The Staffing of Human Rights Ombudsperson	80	0	80
<b>Sub-total for Human Rights Activities:</b>	<b>17.066.275</b>	<b>17.066.196</b>	<b>80</b>
<b>Elections in Bosnia and Herzegovina (Municipal)</b>			
<b>B. The M Projects</b>			
<b>I. Organizing Out-of-Country Voting - (Project M-1)</b>	23.708.337	23.700.000	8.337
Sub-total	23.708.337	23.700.000	8.337
<b>II. Registration - Data Compilation - (Project M-2)</b>	4.394.500	4.329.239	65.261
Sub-total	4.394.500	4.329.239	65.261
<b>III. Registration - Laptop Computers - (Project M-3)</b>	16.650.216	15.095.149	1.555.067
Sub-total	16.650.216	15.095.149	1.555.067
<b>IV. Core Supervisors - Registration - (Project M-4)</b>	19.437.600	18.529.634	907.966
Sub-total	19.437.600	18.529.634	907.966
<b>V. International Trainers - (Project M-5)</b>	13.554.653	8.216.279	5.338.374
Sub-total	13.554.653	8.216.279	5.338.374
<b>VI. Registration - Supervisors &amp; Staff - (Project M-6)</b>	75.692.187	59.082.030	16.610.157
Sub-total	75.692.187	59.082.030	16.610.157
<b>VII. Local Election Commissions - (Project M-7)</b>	30.672.740	23.774.973	6.897.767
Sub-total	30.672.740	23.774.973	6.897.767
<b>VIII. Voter Education and Training - (Project M-8)</b>	105.600	781.573	(675.973)
Sub-total	105.600	781.573	(675.973)
<b>IX. Registration Centres In Country Supervisors - (Project M-9)</b>	20.010.349	20.051.257	(40.908)
Sub-total	20.010.349	20.051.257	(40.908)
<b>X. Registration Centres Out-of-Country Supervisors &amp; Staff - (Project M-10)</b>	8.647.765	7.361.911	1.285.854
Sub-total	8.647.765	7.361.911	1.285.854
<b>XI. Provisional Election Commission (PEC) - (Project M-11)</b>	411.845	411.840	5
Sub-total	411.845	411.840	5
<b>XII. Political Party Services - (Project M-12)</b>			
Political Party Services (Project M-12-1)	1.838.735	137.005	1.701.730
Political Party Campaign Finance Fund (Project M-12-2)	18.300.000	18.027.384	272.616
Sub-total	20.138.735	18.164.389	1.974.346
<b>XIII. Voter Registration - (Project M-13)</b>			
In Country Voter Registration - Operations - (Project M-13-1)	3.587.740	2.592.565	995.175
In Country Voter Registration - Claims and Appeals - (Project M-13-2)	2.121.946	1.834.279	287.667
Sub-total	5.709.686	4.426.844	1.282.842
<b>XIV. Election Services - (Project M-14)</b>			
Ballot Production - (Project M-14-1)	4.500.000	2.381.072	2.118.928
Absentee Voting - Voter kits - (Project M-14-2)	240.000	2.803.510	(2.563.510)
Polling Kit Manual - (Project M-14-3)	346.443	100.334	246.109
Polling Station Committee Funding - (Project M-14-4)	15.801.429	11.636.212	4.165.217
LEC Supplemental Funding - (Project M-14-5)	8.145.408	6.590.174	1.555.234
Local Core Training & Local Trainers - (Project M-14-6)	2.487.103	6.145.641	(3.658.538)
Sub-total	31.520.383	29.656.943	1.863.440

## Statement III

(Continued)

	Releases Approved	Expenditure	Balance of Releases
<b>XV. Election Supervision - (Project M-15)</b>			
Election Supervision Operations Costs - (Project M-15-1)	3,156,512	7,223,831	(4,067,319)
Election Supervision of Polling Stations - (Project M-15-2)	52,120,440	45,616,531	6,503,909
Transportation of Polling Supervisors - (Project M-15-3)	36,640,479	31,569,483	5,070,996
Supervisor Communication & Other Equipment - (Project M15-4)	15,853,208	11,908,472	3,944,736
Sub-total	107,770,639	96,318,317	11,452,322
<b>XVI. Training Unit - (Project M-16)</b>	7,794,480	3,120,215	4,674,265
Sub-total	7,794,480	3,120,215	4,674,265
<b>XVII. Education Unit - (Project M-17)</b>			
Production of Voter Education Material - Registration - (Project M-17-1)	21,870,200	11,726,245	10,143,955
In Country Dissemination of Voter Ed. Material - Registration - (Project M-17-2)	804,945	3,460,443	(2,655,498)
Out of Country Production of Voter Ed. Material - Registration - (Project M-17-3)	1,533,449	31,328	1,502,121
Production of Voter Ed. Material for Elections - (Project M-17-4)	14,279,711	1,083,230	13,196,481
In Country Dissemination of Voter Ed. Material - Elections - (Project M-17-5)	11,006,671	1,068,531	9,938,140
Out of Country Production of Voter Ed. Material - Elections - (Project M-17-6)	1,470,600	23,232	1,447,368
Sub-total	50,965,576	17,393,009	33,572,567
<b>XVIII. Information Technology - (Project M-18)</b>			
Voter & Political Party - Candidates Registration - (Project M-18-1)	527,357	980,496	(453,139)
Hard/Software Support for Elections Unit - (Project M-18-2)	103,154	388,281	(285,127)
Sub-total	630,511	1,368,777	(738,266)
<b>XIX. Joint Election Operations Center - (Project M-19)</b>	148,805	195,125	(46,320)
Sub-total	148,805	195,125	(46,320)
<b>XX. Out of Country Voting - Supplementary - (Project M-20)</b>	12,200,000	24,283,933	(12,083,933)
Sub-total	12,200,000	24,283,933	(12,083,933)
<b>XXI. International Election Observers - (Project M-21)</b>	5,138,000	3,053,332	2,084,668
Sub-total	5,138,000	3,053,332	2,084,668
<b>XXII. Elections Appeal Sub-Committee - (Project M-22)</b>	720,282	825,000	(104,718)
Sub-total	720,282	825,000	(104,718)
<b>XXIII. Future Municipality Sub-Committee - Project M-23)</b>	432,453	1,032,881	(600,428)
Sub-total	432,453	1,032,881	(600,428)
<b>XXIV. Media Center - (Project M-24)</b>	1,166,986	899,508	267,478
Sub-total	1,166,986	899,508	267,478
<b>XXV. Radio FERN - (Project M-25)</b>	1,010,625	1,010,625	-
Sub-total	1,010,625	1,010,625	-
<b>XXVI. Logistical Support - (Project M-26)</b>			
Regional Centres Support - (Project M-26-1)	1,725,491	1,417,405	308,086
Office Space - (Project M-26-2)	-	162,910	(162,910)
Sub-total	1,725,491	1,580,315	145,176
<b>XXVII. Adjudicators for Future Municipality Applications - (Project M-27)</b>	5,386,881	8,509,135	(3,122,254)
Sub-total	5,386,881	8,509,135	(3,122,254)
<b>XXVIII. Additional Supervisory Personnel - (Project M-28)</b>	-	1,875,773	(1,875,773)
Sub-total	-	1,875,773	(1,875,773)
<b>XXIX. Post Election Day Implementation - (Project M-29)</b>	1,276,919	2,237,343	(960,424)
Sub-total	1,276,919	2,237,343	(960,424)
<b>XXX. Re-registration Brcko - (Project M-30)</b>	1,880,573	1,194,511	686,062
Sub-total	1,880,573	1,194,511	686,062

## Statement III

(Continued)

	Releases Approved	Expenditure	Balance of Releases
XXXI. Installation of Brcko Centre (RS) and Brka Sub-office - (Project M-31)	3.753.600	3.284.609	468.991
Sub-total	3.753.600	3.284.609	468.991
XXXII. Supervision for Registration Claims Period - (Project M-32)	6.167.069	6.060.958	106.111
Sub-total	6.167.069	6.060.958	106.111
XXXIII. Engineering Support to Polling Stations - (Project M-33)	5.160.000	4.555.896	604.104
Sub-total	5.160.000	4.555.896	604.104
Sub-total for M Projects:	483.983.486	412.381.323	71.602.163
Sub-total for the Municipal Elections and Human Rights in B&H:	501.049.761	429.447.519	71.602.243
<b>Elections in Republika Srpska</b>			
I. Political party services - (Project A-1)	421.319	55.529	365.790
Sub-total	421.319	55.529	365.790
II. Election supervision - (Project A-2)			
Election supervision operation costs - (Project A-2-1)	3.680.120	3.669.996	10.124
Personnel for supervision of polling stations - (Project A-2-2)	21.359.482	21.217.729	141.753
Transportation of polling supervisors - (Project A-2-3)	15.542.100	13.713.246	1.828.854
Supervision - Communications and other equipment - (Project A-2-4)	2.422.980	2.392.233	30.747
Sub-total	43.004.682	40.993.204	2.011.478
III. Core supervisors - (Project A-3)	5.305.898	5.203.738	102.160
Sub-total	5.305.898	5.203.738	102.160
IV. International trainers - (Project A-4)	790.763	714.588	76.175
Sub-total	790.763	714.588	76.175
V. Out of country supervisors - (Project A-5)	5.345.198	2.203.071	3.142.127
Sub-total	5.345.198	2.203.071	3.142.127
VI. Out of country voting - (Project A-6)	12.119.575	9.486.035	2.633.540
Sub-total	12.119.575	9.486.035	2.633.540
VII. Elections services - (Project A-7)			
Ballot production - (Project A-7-1)	1.890.000	1.321.188	568.812
Polling station kits - (Project A-7-2)	5.448.744	2.107.678	3.341.066
Absentee voting - voter kits - (Project A-7-3)	1.323.000	847.100	475.900
Operational costs - (Project A-7-4)	2.278.558	1.739.438	539.120
Sub-total	10.940.302	6.015.404	4.924.898
VIII. Local elections commission - (Project A-8)	13.619.605	8.066.432	5.553.173
Sub-total	13.619.605	8.066.432	5.553.173
IX. Polling station committee funding - (Project A-9)	6.173.282	5.303.112	870.170
Sub-total	6.173.282	5.303.112	870.170
X. Local core trainers and local trainers - (Project A-10)	3.068.012	2.644.048	423.964
Sub-total	3.068.012	2.644.048	423.964
XI. Joint Election Operations Centre - JEOC - (Project A-11)	124.878	98.877	26.001
Sub-total	124.878	98.877	26.001
XII. Training - (Project A-12)	724.752	705.471	19.281
Sub-total	724.752	705.471	19.281
XIII. Voter information programme - (Project A-13)	10.716.930	5.546.705	5.170.225
Sub-total	10.716.930	5.546.705	5.170.225

## Statement III

(Continued)

		Releases Approved	Expenditure	Balance of Releases
XIV.	Information technology - (Project A-14)	300.019	225.505	74.514
	Sub-total	300.019	225.505	74.514
XV.	Provisional Election Commission PEC - (Project A-15)	234.386	0	234.386
	Sub-total	234.386	0	234.386
XVI.	Media centre - (Project A-16)	402.343	66.768	335.575
	Sub-total	402.343	66.768	335.575
XVII.	Election appeal sub-commission - (Project A-17)	314.572	308.939	5.633
	Sub-total	314.572	308.939	5.633
XVIII.	Contingency account - (Project A-18)	3.780.000	3.766.090	13.910
	Sub-total	3.780.000	3.766.090	13.910
XIX.	Election operation costs - (Project A-19)			
	International staff per diem - (Project A-19-1)	4.576.500	4.575.428	1.072
	Local staff salaries - (Project A-19-2)	340.145	339.248	897
	Field office operations - (Project A-19-3)	661.852	101.007	560.845
	Office supply - (Project A-19-4)	1.890.000	1.783.048	106.952
	Additional office rental - (Project A-19-5)	614.880	228.747	386.133
	Sub-total	8.083.377	7.027.478	1.055.899
XX.	SFOR support - (Project A-20)	5.670.000	1.380.537	4.289.463
	Sub-total	5.670.000	1.380.537	4.289.463
XXI.	Political party campaign finance fund - (Project A-21)	10.320.000	10.043.947	276.053
	Sub-total	10.320.000	10.043.947	276.053
XXII.	SFOR - helicopter transport - (Project A-22)	6.450.000	4.481.128	1.968.872
	Sub-total	6.450.000	4.481.128	1.968.872
XXIII.	Election observation - (Project A-23)	3.358.950	2.744.799	614.151
	Sub-total	3.358.950	2.744.799	614.151
Total for the Elections in Republika Srpska		151.268.843	117.081.405	34.187.438

## Democratization Projects in Bosnia and Herzegovina

## A. The A Projects - Dialog and Reconciliation

I.	Renting and Other Expenses for a Seminar Centre - (Project A-1)	-	-	-
	Sub-total	-	-	-
II.	Transport and Accomodation - (Project A-2)	352.000	57.726	294.274
	Sub-total	352.000	57.726	294.274
III.	Equipment and Documentation - (Project A-3)	42.240	31.768	10.472
	Sub-total	42.240	31.768	10.472
IV.	Cultural Events - (Project A-4)	260.480	191.896	68.584
	Sub-total	260.480	191.896	68.584
V.	Experts Assistance - (Project A-5)	-	-	-
	Sub-total	-	-	-
VI.	Banja Luka - Sarajevo Busline - (Project A-6)	77.440	251.870	(174.430)
	Sub-total	77.440	251.870	(174.430)
VII.	Confidence Building Meetings - (Project A-7)	254.848	71.611	183.237
	Sub-total	254.848	71.611	183.237
Sub-total for A Projects:		987.008	604.871	382.137

## Statement III

(Continued)

	Releases Approved	Expenditure	Balance of Releases
<b>B. The B Projects - Developing Civil Society</b>			
<b>I. Democratic Political Party Activities - (Project B-1)</b>			
Town Meetings - (Project B-1-1)	295,680	334,625	(38,945)
Political Party Platform Information - (Project B-1-2)	739,200	281,952	457,248
Political Party Development Workshops - (Project B-1-3)	598,400	692,389	(93,989)
Sub-total	1,633,280	1,308,966	324,314
<b>II. Local NGO Support - (Project B-2)</b>			
Seminars to Increase Know-How of Local Partners - (Project B-2-1)	689,920	194,212	495,708
Supporting Sister Organizations in Closed Areas - (Project B-2-2)	380,160	88,859	291,301
Youth Camps Abroad - (Project B-2-3)	535,040	512,179	22,861
Purchase/Translation of Publications - (Project B-2-4)	827,200	77,947	749,253
Constitution of a Local NGO Database - (Project B-2-5)	232,320	143,750	88,570
Sub-total	2,664,640	1,016,947	1,647,693
<b>III. Psycho-Social Issues - (Project B-3)</b>			
Training for Counselors and Therapists - (Project B-3-1)	704,000	253,391	450,609
Sub-total	704,000	253,391	450,609
<b>IV. Civil Society Training Abroad - (Project B-4)</b>			
	176,000	17,910	158,090
Sub-total	176,000	17,910	158,090
Sub-total for B Projects:	5,177,920	2,597,214	2,580,706
<b>C. Democratic Institution Building</b>			
<b>I. Rule of Law - (Project C-1)</b>			
Legal Aid Network - (Project C-1-1)	1,408,000	1,441,919	(33,919)
Legislation Commentary Project - (Project C-1-2)	-	-	-
Sub-total	1,408,000	1,441,919	(33,919)
<b>II. Governance - (Project C-2)</b>			
Promoting Dialogue in Politically Sensitive Municipalities - (Project C-2-1)	25,344	-	25,344
Municipal Councilor Introduction Programme - (Project C-2-2)	1,063,040	1,119,663	(56,623)
Municipal Councilor Information Packets - (Project C-2-3)	591,360	600,801	(9,441)
Integrated Prog. to Assist Elected Officials and Mun. Admin. - (Project C-2-4)	2,787,840	627,448	2,160,392
Sub-total	4,467,584	2,347,912	2,119,672
<b>III. Education in Democratic Values and Human Rights - (Project C-3)</b>			
Democratic Values and Human Rights Awareness/Info. Campaign - (Project C-3-1)	1,070,080	610,951	459,129
Ed. in Democratic Values and Human Rights/Activities in Schools - (Project C-3-2)	528,000	356,259	171,741
Sub-total	1,598,080	967,210	630,870
Sub-total for C Projects:	7,473,664	4,757,041	2,716,623
Total for Democratization Projects in Bosnia and Herzegovina:	13,638,592	7,959,126	5,679,466
<b>Other Activities</b>			
Fund Raising and Management of the Voluntary Fund	280,000	277,460	2,540
Sub-total	280,000	277,460	2,540
Information & Support Centre for a Civil Society	-	181,203	(181,203)
Sub-total	-	181,203	(181,203)
Out-of-Country Voting - Bonn, Germany	7,221,421	7,221,421	-
Sub-total	7,221,421	7,221,421	-
NGO Support Centre in Bosnia & Herzegovina	392,652	392,652	-
Sub-total	392,652	392,652	-
Election Appeals Sub-Committee/Salary to Judge	1,922,585	635,538	1,287,047
Sub-total	1,922,585	635,538	1,287,047
Total for Other Activities	9,816,658	8,708,274	1,108,384
Grand Total:	675,773,854	563,196,324	112,577,531

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

VC\_STAT.JLB : 4 Nov 94/2 Donor

Statement IV

Contributions Received and Expenditure  
per Donor and Project for the year ended 31 December 1997

(in Austrian Schillings)

FUND	Funds Available	Expenditure	Transfer to RS Main Fund	Balance as at 31. 12. 1997
<b>A. Human Rights Activities</b>				
<b>UL Canada</b>				
Human Rights Ombudsperson		551.442		
	551.442	551.442	-	-
<b>UM Italy</b>				
Human Rights Chamber		629.850		
	629.850	629.850	-	-
<b>YB United States of America</b>				
Human Rights Ombudsperson		3.000.875		
	3.000.875	3.000.875	-	-
<b>YC Liechtenstein</b>				
Human Rights Ombudsperson		130.253		
Human Rights Chamber		296.240		
	426.493	426.493	-	-
<b>YE Switzerland</b>				
Human Rights Ombudsperson		3.350.855		
	3.350.855	3.350.855	-	-
<b>YF Hungary</b>				
Human Rights Chamber		100.000		
	100.000	100.000	-	-
<b>YH Denmark</b>				
Human Rights Chamber		2.324.278		
	2.324.278	2.324.278	-	-
<b>YI Norway</b>				
Staffing of the Office of the Human Rights Ombudsperson				
	-	-	-	-
<b>WO United States of America</b>				
Human Rights Chamber		3.000.875		
	3.000.875	3.000.875	-	-
<b>WP United Kingdom</b>				
Human Rights Chamber		700.410		
	700.410	700.410	-	-
<b>WQ United Kingdom</b>				
Human Rights Ombudsperson		1.192.590		
	1.192.590	1.192.590	-	-
<b>WR Ireland</b>				
Human Rights Ombudsperson		193.500		
	193.500	193.500	-	-
<b>WS Germany</b>				
Human Rights Chamber		598.400		
	598.400	598.400	-	-
<b>WT Austria</b>				
Human Rights Chamber		500.000		
	500.000	500.000	-	-
<b>WU Ireland</b>				
Human Rights Chamber		129.000		
	129.000	129.000	-	-
<b>WV Canada</b>				
Human Rights Chamber		367.628		
	367.628	367.628	-	-
<b>Total for A. Human Rights Activities</b>	<b>17.066.196</b>	<b>17.066.196</b>	<b>-</b>	<b>-</b>



## Statement IV

(Continued)

FUND	Funds Available	Expenditure	Transfer to RS Main Fund	Fund Balance 31. 12. 1997
<b>B. Elections in Bosnia and Herzegovina (Municipal)</b>				
<b>YJ Ireland</b>				
Local Election Commissions - (Project M-7)		3,254,577		
Registration Centres In Country Supervisors - (Project M-9)		499,233		
Political Party Services - (Project M-12)				
Political Party Services (Project M-12-1)		137,005		
Election Supervision - (Project M-15)				
Supervisor Communication & Other Equipment - (Project M15-4)		56,024		
Future Municipality Sub-Committee - Project M-23)		496,881		
<b>Main Fund for Elections in Republika Srpska</b>			(1,553,926)	
	5,997,646	4,443,720	(1,553,926)	-
<b>YK United Kingdom</b>				
Information and Support Center for a Civil Society		181,203		
Registration - Data Compilation - (Project M-2)		4,329,239		
Election Supervision - (Project M-15)				
Election Supervision of Polling Stations - (Project M-15-2)		23,034,482		
Education Unit - (Project M-17)				
Production of Voter Education Material - Registration - (Project M-17-1)		11,726,245		
Production of Voter Ed.Material for Elections - (Project M-17-4)		1,083,230		
Elections Appeal Sub-Committee - (Project M-22)		825,000		
Post Election Day Implementation - (Project M-29)		2,237,343		
Installation of Brcko Centre (RS) and Brika Sub-office - (Project M-31)		3,272,852		
Supervision for Registration Claims Period - (Project M-32)		6,060,958		
	66,480,156	52,750,551	-	13,729,605
<b>YL United States of America</b>				
Organizing Out-of-Country Voting - (Project M-1)		15,072,506		
Registration - Laptop Computers - (Project M-3)		15,095,149		
Registration - Supervisors & Staff - (Project M-6)		121,463		
Local Election Commissions - (Project M-7)		11,933,414		
Registration Centres In Country Supervisors - (Project M-9)		8,552,116		
Voter Registration - (Project M-13)				
In Country Voter Registration - Operations - (Project M-13-1)		30,915		
Election Services - (Project M-14)				
Absentee Voting - Voter kits - (Project M-14-2)		100,000		
Local Core Training & Local Trainers - (Project M-14-6)		6,145,641		
Election Supervision - (Project M-15)				
Election Supervision of Polling Stations - (Project M-15-2)		2,638,195		
Transportation of Polling Supervisors - (Project M-15-3)		2,374,809		
Supervisor Communication & Other Equipment - (Project M15-4)		2,469,519		
Education Unit - (Project M-17)				
Out of Country Production of Voter Ed. Material - Registration - (Project M-17-3)		31,328		
Information Technology - (Project M-18)				
Hard/Software Support for Elections Unit - (Project M-18-2)		225,816		
Out of Country Voting - Supplementary - (Project M-20)		24,283,933		
Future Municipality Sub-Committee - Project M-23)		436,000		
Logistical Support - (Project M-26)				
Office Space - (Project M-26-2)		154,363		
Adjudicators for Future Municipality Applications - (Project M-27)		65,556		
Additional Supervisory Personnel - (Project M-28)		1,875,773		
Re-registration Brcko - (Project M-30)		1,194,511		
Engineering Support to Polling Stations - (Project M-33)		4,555,896		
<b>Main Fund for Elections in Republika Srpska</b>			(14,216,362)	
	111,573,264	97,356,902	(14,216,362)	-
<b>YM Japan</b>				
Core Supervisors - Registration - (Project M-4)		6,865,139		
Voter Registration - (Project M-13)				
In Country Voter Registration - Operations - (Project M-13-1)		1,459,248		
Election Services - (Project M-14)				
Polling Station Committee Funding - (Project M-14-4)		11,634,804		
Logistical Support - (Project M-26)				
Regional Centres Support - (Project M-26-1)		1,232,317		
Office Space - (Project M-26-2)		8,547		
	33,684,601	21,200,654	-	12,484,547



## Statement IV

(Continued)

FUND	Funds Available	Expenditure	Transfer to RS Main Fund	Fund Balance 31. 12. 1997
<b>YN Sweden</b>				
Political Party Services - (Project M-12)				
Political Party Campaign Finance Fund (Project M-12-2)		18.027.384		
Adjudicators for Future Municipality Applications - (Project M-27)		1.470.919		
<b>Main Fund for Elections in Republika Srpska</b>			(6.462.858)	
	25.961.162	19.498.304	(6.462.858)	-
<b>YO Netherlands</b>				
Registration - Supervisors & Staff - (Project M-6)		3.202.121		
Adjudicators for Future Municipality Applications - (Project M-27)		4.887.466		
<b>Main Fund for Elections in Republika Srpska</b>			(8.876.479)	
	16.966.066	8.089.587	(8.876.479)	-
<b>YP Luxembourg</b>				
Election Services - (Project M-14)				
Polling Station Committee Funding - (Project M-14-4)		1.408		
Education Unit - (Project M-17)				
Out of Country Production of Voter Ed. Material - Elections - (Project M-17-6)		23.232		
<b>Main Fund for Elections in Republika Srpska</b>			(3.025.360)	
	3.050.000	24.640	(3.025.360)	-
<b>YQ Finland</b>				
International Trainers - (Project M-5)		1.170.952		
Voter Education and Training - (Project M-8)		781.573		
Voter Registration - (Project M-13)				
In Country Voter Registration - Claims and Appeals - (Project M-13-2)		1.834.279		
<b>Main Fund for Elections in Republika Srpska</b>			(3.437.507)	
	7.224.311	3.786.804	(3.437.507)	-
<b>YR Czech Republic</b>				
<b>Main Fund for Elections in Republika Srpska</b>			(120.000)	
	120.000	-	(120.000)	-
<b>YS Ukraine</b>				
Registration - Supervisors & Staff - (Project M-6)		459.294		
<b>Main Fund for Elections in Republika Srpska</b>			(83)	
	459.377	459.294	(83)	-
<b>YT Norway</b>				
Voter Registration - (Project M-13)				
In Country Voter Registration - Operations - (Project M-13-1)		1.102.402		
Election Services - (Project M-14)				
LEC Supplemental Funding - (Project M-14-5)		1.624.260		
Election Supervision - (Project M-15)				
Election Supervision Operations Costs - (Project M-15-1)		128.368		
Supervisor Communication & Other Equipment - (Project M15-4)		9.233.493		
Information Technology - (Project M-18)				
Voter & Political Party - Candidates Registration - (Project M-18-1)		429.229		
Logistical Support - (Project M-26)				
Regional Centres Support - (Project M-26-1)		185.088		
Adjudicators for Future Municipality Applications - (Project M-27)		1.619.547		
Installation of Brcko Centre (RS) and Brka Sub-office - (Project M-31)		11.757		
<b>Main Fund for Elections in Republika Srpska</b>			(7.821.022)	
	22.155.164	14.334.142	(7.821.022)	-
<b>YU Austria</b>				
Election Services - (Project M-14)				
Ballot Production - (Project M-14-1)		1.974.508		
Absentee Voting - Voter kits - (Project M-14-2)		2.476.646		
<b>Main Fund for Elections in Republika Srpska</b>			(48.846)	
	4.500.000	4.451.154	(48.846)	-
<b>YW Andorra</b>				
<b>Main Fund for Elections in Republika Srpska</b>			(41.336)	
	41.336	-	(41.336)	-

## Statement IV

(Continued)

FUND	Funds Available	Expenditure	Transfer to RS Main Fund	Fund Balance 31. 12. 1997
<b>YZ Canada</b>				
International Trainers - (Project M-5)		287.570		
Registration - Supervisors & Staff - (Project M-6)		3.869.462		
Election Supervision - (Project M-15)				
Election Supervision Operations Costs - (Project M-15-1)		5.491.495		
Supervisor Communication & Other Equipment - (Project M15-4)		133.475		
Training Unit - (Project M-16)		3.120.215		
Information Technology - (Project M-18)				
Hard/Software Support for Elections Unit - (Project M-18-2)		162.465		
<b>Main Fund for Elections in Republika Srpska</b>			(2.418.863)	
	15.483.546	13.064.683	(2.418.863)	-
<b>WA Slovenia</b>				
Election Supervision - (Project M-15)				
Election Supervision Operations Costs - (Project M-15-1)		92.872		
<b>Main Fund for Elections in Republika Srpska</b>			(37.129)	
	130.000	92.871	(37.129)	-
<b>WB Denmark</b>				
Local Election Commissions - (Project M-7)		7.473.606		
Election Services - (Project M-14)				
Polling Kit Manual - (Project M-14-3)		100.334		
Election Supervision - (Project M-15)				
Transportation of Polling Supervisors - (Project M-15-3)		9.924.373		
International Election Observers - (Project M-21)		3.053.332		
<b>Main Fund for Elections in Republika Srpska</b>			(6.297.565)	
	26.849.210	20.551.645	(6.297.565)	-
<b>WC Belgium</b>				
Local Election Commissions - (Project M-7)		1.113.376		
Election Supervision - (Project M-15)				
Election Supervision Operations Costs - (Project M-15-1)		1.025.806		
	1.209.396	2.139.182	-	(929.786)
<b>WD Switzerland</b>				
Registration - Supervisors & Staff - (Project M-6)		13.904.504		
Provisional Election Commission (PEC) - (Project M-11)		411.840		
Election Services - (Project M-14)				
Ballot Production - (Project M-14-1)		406.564		
Absentee Voting - Voter kits - (Project M-14-2)		226.864		
Election Supervision - (Project M-15)				
Election Supervision of Polling Stations - (Project M-15-2)		3.596.875		
Radio FERN - (Project M-25)		1.010.625		
<b>Main Fund for Elections in Republika Srpska</b>			(19.869.211)	
	39.426.481	19.557.271	(19.869.211)	(1)
<b>WE European Commission/ European Union</b>				
Core Supervisors - Registration - (Project M-4)		11.664.495		
International Trainers - (Project M-5)		6.757.757		
Registration - Supervisors & Staff - (Project M-6)		25.444.579		
Election Supervision - (Project M-15)				
Election Supervision of Polling Stations - (Project M-15-2)		11.753.102		
Transportation of Polling Supervisors - (Project M-15-3)		13.622.737		
Education Unit - (Project M-17)				
In Country Dissemination of Voter Ed. Material - Registration - (Project M-17-2)		3.460.443		
In Country Dissemination of Voter Ed. Material - Elections - (Project M-17-5)		1.068.531		
	77.146.596	73.771.646	-	3.374.950
<b>WF Germany</b>				
Election Supervision - (Project M-15)				
Election Supervision of Polling Stations - (Project M-15-2)		4.593.877		
Transportation of Polling Supervisors - (Project M-15-3)		2.751.803		
Out of Country Voting / Bonn Germany		7.221.421		
	26.265.559	14.567.101	-	11.698.458

## Statement IV

(Continued)

FUND	Funds Available	Expenditure	Transfer to RS Main Fund	Fund Balance 31. 12. 1997
<b>WG Italy</b>				
Registration - Supervisors & Staff - (Project M-6)		7.700.402		
Registration Centres Out-of-Country Supervisors & Staff - (Project M-10)		7.361.911		
Election Supervision - (Project M-15)				
Supervisor Communication & Other Equipment - (Project M15-4)		15.961		
Information Technology - (Project M-18)				
Voter & Political Party - Candidates Registration - (Project M-18-1)		551.267		
Adjudicators for Future Municipality Applications - (Project M-27)		465.647		
	9.918.245	16.095.188	-	(6.176.943)
<b>WH Greece</b>				
Organizing Out-of-Country Voting - (Project M-1)		8.627.494		
Registration - Supervisors & Staff - (Project M-6)		2.432.338		
Election Services - (Project M-14)				
LEC Supplemental Funding - (Project M-14-5)		4.965.914		
Main Fund for Elections in Republika Srpska			(1.484.093)	
	17.509.838	16.025.745	(1.484.093)	-
<b>WJ Liechtenstein</b>				
Main Fund for Elections in Republika Srpska			(84.880)	
	84.880	-	(84.880)	-
<b>WK Poland</b>				
Future Municipality Sub-Committee - Project M-23)		100.000		
Main Fund for Elections in Republika Srpska			(109.921)	
	209.921	100.000	(109.921)	-
<b>WL Spain</b>				
Registration - Supervisors & Staff - (Project M-6)		1.947.867		
Registration Centres In Country Supervisors - (Project M-9)		10.999.908		
Main Fund for Elections in Republika Srpska			(6.773.254)	
	19.721.028	12.947.774	(6.773.254)	-
<b>WM Romania</b>				
Main Fund for Elections in Republika Srpska			(170.852)	
	170.852	-	(170.852)	-
<b>WN Monaco</b>				
Main Fund for Elections in Republika Srpska			(62.040)	
	62.040	-	(62.040)	-
<b>WW Korea</b>				
Media Center - (Project M-24)		899.508		
Main Fund for Elections in Republika Srpska			(320.349)	
	1.219.857	899.508	(320.349)	-
<b>UB United Kingdom</b>				
NGO Support Center in Bosnia & Herzegovina		392.652		
	392.652	392.652	-	-
<b>UD United States of America</b>				
Election Supervision - (Project M-15)				
Transportation of Polling Supervisors - (Project M-15-3)		2.895.761		
Main Fund for Elections in Republika Srpska			(1.639)	
	2.897.400	2.895.761	(1.639)	-
<b>UE Iceland</b>				
Main Fund for Elections in Republika Srpska			(251.851)	
	251.851	-	(251.851)	-
<b>UF United States of America</b>				
Election appeals Sub-Committee / Salary for judge		635.538		
	1.423.985	635.538	-	788.447

## Statement IV

(Continued)

FUND	Funds Available	Expenditure	Transfer to RS Main Fund	Fund Balance 31. 12. 1997
UK Portugal				
Election Supervision - (Project M-15)				
Election Supervision Operations Costs - (Project M-15-1)		485.290		
Main Fund for Elections in Republika Srpska			(144.564)	
	629.854	485.290	(144.564)	-
UN Holy See				
Joint Election Operations Center - (Project M-19)		195.125		
Main Fund for Elections in Republika Srpska			(104.875)	
	300.000	195.125	(104.875)	-
Total for B. Elections in Bosnia and Herzegovina (Municipal)	539.516.274	420.812.132	(83.734.865)	34.969.277
Total for Elections in Bosnia and Herzegovina (Municipal & HR)	556.582.470	437.878.328	(83.734.865)	34.969.277

## Statement IV

(Continued)

FUND	Funds Available	Expenditure	Transfer to RS Main Fund	Fund Balance 31. 12. 1997
<b>Elections in Republika Srpska</b>				
<b>BB Main Fund for Elections in Republika Srpska</b>				
Political party services - (Project A-1)		55.529		
Election supervision - (Project A-2)				
Election supervision operation costs - (Project A-2-1)		2.319.480		
Personnel for supervision of polling stations - (Project A-2-2)		19.724.314		
Transportation of polling supervisors - (Project A-2-3)		11.628.849		
Supervision - Communications and other equipment - (Project A-2-4)		2.392.233		
Core supervisors - (Project A-3)		3.741.004		
International trainers - (Project A-4)		161.421		
Out of country supervisors - (Project A-5)		1.266.156		
Out of country voting - (Project A-6)		9.486.040		
Elections services - (Project A-7)				
Ballot production - (Project A-7-1)		1.321.188		
Polling station kits - (Project A-7-2)		2.107.678		
Absentee voting - voter kits - (Project A-7-3)		847.100		
Operational costs - (Project A-7-4)		1.739.438		
Local elections commission - (Project A-8)		8.066.432		
Polling station committee funding - (Project A-9)		5.303.112		
Local core trainers and local trainers - (Project A-10)		2.644.048		
Joint Election Operations Centre - JEOC - (Project A-11)		98.877		
Training - (Project A-12)		705.471		
Voter information programme - (Project A-13)		5.546.705		
Information technology - (Project A-14)		225.505		
Provisional Election Commission PEC - (Project A-15)		0		
Media centre - (Project A-16)		66.768		
Election appeal sub-commission - (Project A-17)		308.939		
Contingency account - (Project A-18)		3.766.090		
Election operation costs - (Project A-19)				
International staff per diem - (Project A-19-1)		4.575.428		
Local staff salaries - (Project A-19-2)		339.248		
Field office operations - (Project A-19-3)		101.007		
Office supply - (Project A-19-4)		1.783.048		
Additional office rental - (Project A-19-5)		228.747		
SFOR support - (Project A-20)		1.380.537		
Political party campaign finance fund - (Project A-21)		10.043.947		
SFOR - helicopter transport - (Project A-22)		4.481.128		
Election observation - (Project A-23)		2.744.799		
Transfer from other voluntary contributions			90.175.535	
		109.200.266	90.175.535	(19.024.731)
<b>UH United States of America</b>				
Election supervision - (Project A-2)				
Election supervision operation costs - (Project A-2-1)		67.741		
Personnel for supervision of polling stations - (Project A-2-2)		4.300		
Transportation of polling supervisors - (Project A-2-3)		374.444		
Core supervisors - (Project A-3)		31.870		
International trainers - (Project A-4)		31.889		
Out of country supervisors - (Project A-5)		69.756		
Main Fund for Elections in Republika Srpska			(6.440.670)	
	7.020.670	580.000	(6.440.670)	-
<b>WE European Commission / European Union</b>				
Election supervision - (Project A-2)				
Election supervision operation costs - (Project A-2-1)		1.282.775		
Personnel for supervision of polling stations - (Project A-2-2)		1.489.115		
Transportation of polling supervisors - (Project A-2-3)		1.709.953		
Core supervisors - (Project A-3)		1.430.864		
International trainers - (Project A-4)		521.278		
Out of country supervisors - (Project A-5)		867.159		
	7.301.144	7.301.144	-	-
<b>Total for Elections in Republika Srpska</b>	<b>14.321.814</b>	<b>117.081.410</b>	<b>83.734.865</b>	<b>(19.024.731)</b>

**Statement IV**  
**(Continued)**

<b>FUND</b>	<b>Funds Available</b>	<b>Expenditure</b>	<b>Transfer to RS Main Fund</b>	<b>Fund Balance 31. 12. 1997</b>
<b>Democratization Projects in Bosnia and Herzegovina</b>				
<b>WD Switzerland</b>				
Psycho-Social Issues - (Project B-3)				
Training for Counselors and Therapists - (Project B-3-1)		253.391		
Civil Society Training Abroad - (Project B-4)		17.910		
Education in Democratic Values and Human Rights - (Project C-3)				
Democratic Values and Human Rights Awareness/Info. Campaign - (Project C-3-1)		603.123		
	491.946	874.424	-	(382.478)
<b>YK United Kingdom</b>				
Governance - (Project C-2)				
Municipal Councilor Information Packets - (Project C-2-3)		93.671		
Integrated Prog. to Assist Elected Officials and Mun. Admin. - (Project C-2-4)		627.448		
	721.119	721.119	-	-
<b>YT Norway</b>				
Transport and Accommodation - (Project A-2)		57.726		
Equipment and Documentation - (Project A-3)		31.768		
Cultural Events - (Project A-4)		191.896		
Banja Luka - Sarajevo Busline - (Project A-6)		251.870		
Confidence Building Meetings - (Project A-7)		71.611		
Democratic Political Party Activities - (Project B-1)				
Town Meetings - (Project B-1-1)		334.625		
Political Party Platform Information - (Project B-1-2)		281.952		
Political Party Development Workshops - (Project B-1-3)		692.389		
Local NGO Support - (Project B-2)				
Seminars to Increase Know-How of Local Partners - (Project B-2-1)		194.212		
Supporting Sister Organizations in Closed Areas - (Project B-2-2)		88.859		
Youth Camps Abroad - (Project B-2-3)		512.179		
Purchase/Translation of Publications - (Project B-2-4)		77.947		
Constitution of a Local NGO Database - (Project B-2-5)		143.750		
Rule of Law - (Project C-1)				
Legal Aid Network - (Project C-1-1)		1.441.919		
Governance - (Project C-2)				
Municipal Councilor Information Packets - (Project C-2-3)		507.130		
Education in Democratic Values and Human Rights - (Project C-3)				
Democratic Values and Human Rights Awareness/Info. Campaign - (Project C-3-1)		7.828		
Ed. in Democratic Values and Human Rights/Activities in Schools - (Project C-3-2)		356.259		
	4.730.000	5.243.920	-	(513.920)
<b>UC Sweden</b>				
Governance - (Project C-2)				
Municipal Councilor Introduction Programme - (Project C-2-2)		1.119.663		
	1.721.528	1.119.663	-	601.865
<b>Total for Democratization Projects in Bosnia and Herzegovina</b>	<b>7.664.593</b>	<b>7.959.126</b>	<b>-</b>	<b>(294.533)</b>
<b>Other Activities</b>				
<b>YY Various Donors</b>				
Fund Raising and Management of the Voluntary Fund		277.460		
	2.266.879	277.460	-	1.989.419
<b>YD Turkey</b>				
	249.929	-	-	249.929
<b>Total for Other Activities</b>	<b>2.516.808</b>	<b>277.460</b>	<b>-</b>	<b>2.239.348</b>
<b>GRAND TOTAL</b>	<b>581.085.685</b>	<b>563.196.324</b>	<b>-</b>	<b>17.889.361</b>



ALL FUNDS

Statement V

Income and Expenditure  
for the year ended 31 December 1997

(in Austrian Schillings)

1996		The General Fund	Office for Democratic Institutions and Human Rights	High Commissioner on National Minorities	OSCE Tasks in Bosnia and Herzegovina	Funds relating to the Conflict dealt with by the OSCE Minsk Conference	OSCE Missions	Sanctions Co-ordinator and Assistance Missions	Voluntary Funds	Total
<b>INCOME</b>										
529.258.742	Participating States (Schedule 1)	131.454.128	44.780.858	12.727.500	248.875.795	27.202.792	184.509.933	-	-	649.551.006
4.000.000	Reallocation of Funds	265.800	5.782.248	-	-	1.324.878	(2.372.926)	-	-	5.000.000
9.213.252	Miscellaneous income (Schedule 2)	8.777.011	39.113	-	2.009.899	441.338	1.793.219	-	1.033.948	14.094.528
1.714.682	Exchange rate gains	4.761.535	853.475	(14.001)	-	-	-	-	-	5.601.009
516.187.069	Voluntary Contributions (Schedule 3,4, 5 and 6)	-	-	-	-	-	-	-	458.052.132	458.052.132
<b>1.060.373.745</b>		<b>145.258.474</b>	<b>51.455.694</b>	<b>12.713.499</b>	<b>250.885.694</b>	<b>28.969.008</b>	<b>183.930.226</b>	<b>-</b>	<b>459.086.080</b>	<b>1.132.298.674</b>
<b>799.930.961</b>	<b>EXPENDITURE</b> (Statements I, II, III & IV )	<b>117.667.564</b>	<b>48.811.024</b>	<b>12.120.308</b>	<b>238.995.101</b>	<b>16.403.242</b>	<b>161.766.369</b>	<b>-</b>	<b>612.808.982</b>	<b>1.208.572.591</b>
(641.696)	Adjustment to prior years expenditures	(1.448.638)	(5.339)	(574)	(1.152.170)	(97)	(101.981)	(17.458)	(1.668.567)	(4.394.824)
<b>261.084.480</b>	<b>Excess of income over expenditure</b>	<b>29.039.548</b>	<b>2.650.008</b>	<b>593.765</b>	<b>13.042.763</b>	<b>12.565.863</b>	<b>22.265.838</b>	<b>17.458</b>	<b>(152.054.335)</b>	<b>(71.879.092)</b>

# ALL FUNDS

## Statement VI

Assets and Liabilities  
as at 31 December 1997

(in Austrian Schillings)

1996		The General Fund	Office for Democratic Institutions and Human Rights	High Commissioner on National Minorities	OSCE Tasks in Bosnia and Herzegovina	Funds relating to the Conflict dealt with by the OSCE Minsk Conference	OSCE Missions	Sanctions Co-ordinator and Assistance Missions	Voluntary Funds	Total
<b>ASSETS</b>										
305.645.836	Cash on hand and in banks	164.021.428	16.000.140	72.401	16.966.807	184.783	11.383.363	-	-	208.628.921
	Contributions receivable :									
19.813.489	Prior years'	12.482.557	2.321.737	697.121	7.218.518	1.269.349	4.572.107	1.845.057	-	30.406.446
81.971.334	Current year	39.269.968	6.703.694	1.905.307	35.598.817	2.925.446	69.721.675	-	-	156.124.908
35.890.594	Accounts receivable	32.178.851	1.031.659	142.655	2.097.372	31.325	1.442.248	1.340.595	7.119.530	45.384.235
8.058.685	Prepaid expenses and advances	242.647	196.433	362	46.145	122.488	2.262.717	-	2.359.975	5.230.767
228.120.399	Due from other Funds	66.532.232	-	1.656.846	8.031.515	20.677.515	24.216.251	6.676.843	101.145.947	228.937.151
679.500.337		314.727.683	26.253.663	4.474.692	69.959.174	25.210.907	113.598.361	9.862.495	110.625.452	674.712.428
<b>LIABILITIES :</b>										
31.466.601	Accounts payable	9.671.335	2.418.844	210.225	20.985.070	755.740	18.448.854	1.604.060	24.880.532	78.974.660
4.455.872	Reserve for unliquidated obligations	2.118.732	4.668.989	355.765	6.919.596	23.381	9.889.013	-	2.814.227	26.789.702
2.525.884	Funds held for other parties	2.806.705	-	-	43.310	-	-	-	-	2.850.015
9.141.183	Income received in advance	102.297	-	-	-	-	5.631.608	-	-	5.733.905
228.120.399	Due to other funds	153.133.065	10.122.440	-	-	2.093.058	31.155.835	-	32.432.754	228.937.151
2.280.276	Unallocated surplus	2.529.731	-	-	-	-	-	-	-	2.529.731
37.290.000	Revolving Fund	37.290.000	-	-	-	-	-	-	-	37.290.000
-	Contingency Fund	30.000.000	-	-	-	-	-	-	-	30.000.000
315.280.217		237.651.866	17.210.273	565.990	27.947.975	2.872.179	65.125.310	1.604.060	60.127.513	413.105.165
<b>Fund Balances:</b>										
364.220.120	Fund Balances (Statements X, XV, XVIII, XXI, XXIII & XXV)	77.075.817	9.043.390	3.908.702	42.011.199	22.338.728	48.473.052	8.258.435	50.497.939	261.607.261
679.500.337		314.727.683	26.253.663	4.474.692	69.959.174	25.210.907	113.598.361	9.862.495	110.625.452	674.712.428
262.435.298	Fund Balances (excluding contributions receivable)	25.323.292	17.959	1.306.274	(806.136)	18.143.932	(25.820.731)	6.413.379	50.497.939	75.075.907

# ALL FUNDS CONTRIBUTION REPORT

## Schedule 1

### Report on Assessed Contributions as at 31 December 1997

(in Austrian Schillings)

Contributors	Percentage	Balance as at 1.1.1997	Payments received during 1997 for prior years	Outstanding contributions for prior years as at 31.12.1997	Assessed contributions for 1997	Payments received during 1997 for 1997	Outstanding contributions current year as at 31.12.1997	Balance as at 31.12.1997
<u>Governments</u>								
France	9,00	1.402.641	1.402.641	-	61.159.591	53.024.122	8.135.469	8.135.469
Germany	9,00	-	-	-	61.159.591	61.048.123	111.468	111.468
Italy	9,00	1.402.641	1.402.641	-	61.159.591	53.024.122	8.135.469	8.135.469
Russian Federation	9,00	45.883.889	45.883.889	-	61.159.591	2.766.038	58.393.553	58.393.552
United Kingdom of Great Britain and Northern Ireland	9,00	1.402.640	1.402.640	-	61.159.591	53.024.122	8.135.469	8.135.469
United States of America	9,00	1.402.612	1.402.612	-	61.159.591	57.074.123	4.085.468	4.085.468
Canada	5,45	-	-	-	37.035.530	32.109.052	4.926.478	4.926.478
Spain	3,65	568.848	568.848	-	24.803.612	21.504.227	3.299.385	3.299.385
Belgium	3,55	553.263	553.263	-	24.124.061	20.915.071	3.208.990	3.208.990
Netherlands	3,55	6.431	6.431	-	24.124.061	20.915.071	3.208.990	3.208.991
Sweden	3,55	-	-	-	24.124.061	24.124.061	-	-
Switzerland	2,30	-	-	-	15.629.673	13.550.609	2.079.064	2.079.064
Austria	2,05	319.489	319.489	-	13.930.796	12.077.717	1.853.079	1.853.079
Denmark	2,05	-	-	-	13.930.796	12.077.717	1.853.079	1.853.079
Finland	2,05	319.489	319.489	-	13.930.796	12.077.716	1.853.080	1.853.080
Norway	2,05	639	639	-	13.930.796	12.077.718	1.853.078	1.853.078
Ukraine	1,75	-	-	-	11.892.143	2.217.649	9.674.494	9.674.494
Poland	1,40	-	-	-	9.513.714	8.248.198	1.265.516	1.265.516
Turkey	1,00	155.850	155.850	-	6.795.510	5.891.569	903.941	903.942
Belarus	0,70	6.597.515	5.333.379	1.264.136	4.756.857	-	4.756.857	6.020.993
Greece	0,70	109.095	109.095	-	4.756.857	4.124.097	632.760	632.760
Hungary	0,70	-	-	-	4.756.857	4.756.857	-	-
Romania	0,70	1.867.580	1.867.580	-	4.756.857	4.124.098	632.759	632.759
Czech Republic	0,67	-	-	-	4.552.992	3.947.351	605.641	605.641
Bulgaria	0,55	1.519.209	1.519.209	-	3.737.531	3.737.530	1	1
Ireland	0,55	-	-	-	3.737.531	3.737.530	1	1
Kazakhstan	0,55	6.367.956	1.521.613	4.846.343	3.737.531	-	3.737.531	8.583.873
Luxembourg	0,55	563.912	563.912	-	3.737.531	3.240.861	496.670	496.670
Portugal	0,55	85.718	85.718	-	3.737.531	3.240.363	497.168	497.168
Uzbekistan	0,55	2.364.926	2.364.926	-	3.737.531	184.815	3.552.716	3.552.716
Yugoslavia (Serbia & Montenegro)	0,55	7.628.173	-	7.628.173	3.737.531	-	3.737.531	11.365.704
carried forward	95,72	80.522.516	66.783.864	13.738.652	650.466.232	508.840.527	141.625.705	155.364.357

# ALL FUNDS CONTRIBUTIONS

## Schedule 1 (continued)

Contributors	Percentage	Balance as at 1.1.1997	Payments received during 1997 for prior years	Outstanding contributions for prior years as at 31.12.1997	Assessed contributions for 1997	Payments received during 1997 for 1997	Outstanding contributions current year as at 31.12.1997	Balance as at 31.12.1997
brought forward	95,72	80.522.516	66.783.864	13.738.652	650.466.232	508.840.527	141.625.705	155.364.357
Slovak Republic	0,33	51.429	51.429	-	2.242.518	1.944.217	298.301	298.301
Albania	0,19	259.574	259.574	-	1.291.147	61.468	1.229.679	1.229.679
Bosnia & Herzegovina	0,19	2.473.401	-	2.473.401	1.291.147	-	1.291.147	3.764.548
Croatia	0,19	1.246.699	-	1.246.699	1.291.147	-	1.291.147	2.537.845
Cyprus	0,19	-	-	-	1.291.147	1.291.147	-	-
Estonia	0,19	-	-	-	1.291.147	1.122.472	168.675	168.675
Iceland	0,19	23.768	23.766	2	1.291.147	1.122.474	168.673	168.675
Latvia	0,19	387.264	387.263	1	1.291.147	1.047.472	243.675	243.676
The former Yugoslav Republic of Macedonia	0,19	303.477	303.477	-	1.291.147	1.059.066	232.081	232.081
Lithuania	0,19	675.865	675.865	-	1.291.147	1.291.147	-	-
Moldova	0,19	1.399.196	340.000	1.059.196	1.291.147	-	1.291.147	2.350.343
Slovenia	0,19	192.661	192.660	1	1.291.147	1.122.472	168.675	168.676
Armenia	0,185	2.438.920	-	2.438.920	1.257.169	-	1.257.169	3.696.089
Azerbaijan	0,185	1.783.850	-	1.783.850	1.257.169	-	1.257.169	3.041.019
Georgia	0,185	2.584.310	-	2.584.310	1.257.169	-	1.257.169	3.841.479
Kyrgyzstan	0,185	2.478.193	-	2.478.193	1.257.169	-	1.257.169	3.735.363
Tajikistan	0,185	1.922.018	130.485	1.791.533	1.257.169	-	1.257.169	3.048.702
Turkmenistan	0,185	2.609.153	1.797.466	811.687	1.257.169	-	1.257.169	2.068.856
Andorra	0,125	432.529	432.529	-	849.439	697.680	151.759	151.759
Holy See	0,125	-	-	-	849.439	849.439	-	-
Liechtenstein	0,125	-	-	-	849.439	744.130	105.309	105.309
Malta	0,125	-	-	-	849.439	744.130	105.309	105.309
Monaco	0,125	-	-	-	849.439	744.129	105.310	105.310
San Marino	0,125	-	-	-	849.439	744.130	105.309	105.309
<b>Total</b>	<b>100,00</b>	<b>101.784.823</b>	<b>71.378.378</b>	<b>30.406.446</b>	<b>679.551.015</b>	<b>523.426.100</b>	<b>156.124.908</b>	<b>186.531.354</b>

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

**Statement VII**

**as at 31 December 1997**

(in Austrian Schillings)

1996		1997
	<b><u>Source of Funds</u></b>	
261.084.480	Excess of income over expenditure	-
1.868.669	Increase in Funds held for Other Parties	324.131
2.075.776	Increase in unallocated Surplus	249.455
14.580.376	Increase in Accounts Payable	47.508.059
2.583.723	Increase in Unliquidated Obligations	22.333.830
-	Decrease in Prepaid Expenses	2.827.918
282.193.024		73.243.393
	<b><u>Application of Funds</u></b>	
-	Excess of expenditure over income	71.879.092
35.435.051	Increase in Contributions Receivable	84.746.531
5.731.568	Decrease in Income received in Advance	3.407.278
3.557.122	Increase in Accounts Receivable	9.493.641
6.356.002	Increase in Prepaid Expenses	-
58.434.342	Refund of Cash Surplus	30.733.760
84.465	Adjustment to fund balances	-
109.598.548		200.260.302
172.594.476	Net Cash inflow (outflow)	(127.016.908)
37.290.000	Revolving Fund	-
-	Contingency Fund	30.000.000
95.761.360	Cash at the beginning of Period	305.645.836
305.645.836	Cash at the end of Period	208.628.921

**ALL FUNDS****Schedule 2****MISCELLANEOUS INCOME**  
**for the year ended 31 December 1997**

(in Austrian Schillings)

DESCRIPTION	AMOUNT
<b>General Fund</b>	
Bank Interest	12.562.963
Reimbursement of Value Added Tax	252.599
Reimbursement of Insurance Claims	262.398
Reimbursement from Travel Agent	531.211
Sale of OSCE Publications	2.892
Other Sources	164.948
Sub-total General Fund	13.777.011
less: Reallocation to Budgeted Income (GF)	(5.000.000)
<b>Total General Fund</b>	<b>8.777.011</b>
<b>OSCE Institutions - ODIHR</b>	
ODIHR Proceeds from Sales	21.175
Other Sources	17.938
<b>Total OSCE Institutions - ODIHR</b>	<b>39.113</b>
<b>OSCE Tasks in Bosnia &amp; Herzegovina</b>	
Reimbursement of Insurance Claims	1.900.929
Sale of Vehicle	108.970
<b>Total OSCE Tasks in B&amp;H:</b>	<b>2.009.899</b>
<b>Funds Relating to the Conflict Dealt with by the OSCE Minsk Conference</b>	
Sale of Vehicle	421.100
Other Sources	20.238
<b>Total OSCE Minsk Conference:</b>	<b>441.338</b>
<b>OSCE Missions</b>	
Reimbursement of Insurance Claims	945.435
Reimbursement of Value Added Tax	463.716
Sale of Vehicle	170.720
Other Sources	213.348
<b>Total OSCE Missions</b>	<b>1.793.219</b>
<b>Voluntary Funds</b>	
Sale of Vehicle	20.499
Reimbursement of Value Added Tax	267.231
Voluntary Funds Proceeds from Sales	29.500
Reimbursement of Insurance Claims	716.717
<b>Total Voluntary Funds</b>	<b>1.033.947</b>
<b>Grand Total</b>	<b>14.094.528</b>



**THE GENERAL FUND**  
**Statement VIII**  
**Income and Expenditure**  
**for the year ended 31 December 1997**  
(in Austrian Schillings)

1996		1997
<b>INCOME</b>		
120.441.465	Assessed contributions (Schedule 1)	131.454.128
4.000.000	Reallocation from miscellaneous income	5.000.000
-	Reallocation to other Funds	(4.734.200)
<u>124.441.465</u>		<u>131.719.928</u>
7.115.839	Miscellaneous income (Schedule 2)	8.777.011
1.482.150	Exchange rate gains	4.761.535
<u>133.039.454</u>	<b>Total income</b>	<u>145.258.474</u>
 112.280.356	<b>EXPENDITURE</b> (Statement I & II)	 117.667.564
(291.343)	Adjustment of prior year's expenditure	(1.448.638)
<u>111.989.013</u>	<b>Total expenditure</b>	<u>116.218.926</u>
 <u>21.050.441</u>	 Excess of income over expenditure	 <u>29.039.548</u>

# THE GENERAL FUND

## Statement IX

### Assets and Liabilities as at 31 December 1997

(in Austrian Schillings)

1996		1997
<b>ASSETS</b>		
268.305.064	Cash on hand and in banks	164.021.428
	Contributions receivable :	
	(Schedule 1)	
8.798.364	prior years	12.482.557
23.235.199	current year	39.269.968
31.561.697	Accounts receivable	32.178.851
311.692	Prepaid expenses and advances to suppliers	242.647
-	Amount due from other Funds	66.532.232
<u>332.212.016</u>		<u>314.727.683</u>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
6.015.524	Accounts payable	9.671.335
2.588.955	Reserve for unliquidated obligations	2.118.732
2.500.398	Funds held for other parties	2.806.705
3.509.575	Income received in advance	102.297
206.260.143	Due to other funds	153.133.065
2.280.276	Unallocated surplus	2.529.731
37.290.000	Revolving Fund	37.290.000
-	Contingency Fund	30.000.000
<u>260.444.871</u>		<u>237.651.866</u>
<b>Fund Balances</b>		
71.767.145	Fund balance	77.075.817
	(Statement X)	
<u>332.212.016</u>		<u>314.727.683</u>
<u>39.733.582</u>	<b>Fund Balance:</b> (excluding contributions receivable)	<u>25.323.292</u>

**THE GENERAL FUND**  
**Statement X**  
**Fund Balance**  
**for the year ended 31 December 1997**  
(in Austrian Schillings)

1996		1997
-	Adjusted Cash surplus as at 31.12. 1995	21.951.935
-	Contributions receivable as at 31.12. 1995	26.985.837
-	Excess of income over expenditure for 1996	21.050.441
48.937.772	Accrued balance as at 1 January 1997	71.767.145
1.778.932	Cash surplus/deficit from previous years	(23.730.876)
<b>50.716.704</b>	<b>Adjusted Fund Balance</b>	<b>48.036.269</b>
	add:	
21.050.441	Excess of current year's income over expenditur	29.039.548
<b>71.767.145</b>	<b>Accrued balance as at 31 December 1997</b>	<b>77.075.817</b>
<b>CASH SURPLUS/DEFICIT</b>		
(1.778.932)	Cash surplus as at 31 December 1995	23.730.871
23.730.871	Cash surplus for 1996	16.002.711
1.778.932	Cash surplus/deficit from previous years	(23.730.876)
<b>23.730.871</b>	<b>Cash surplus as at 1 January 1997</b>	<b>16.002.706</b>
39.733.582	Cash surplus as at 31 December 1997	25.323.292
<b>16.002.711</b>	<b>Cash surplus/deficit for 1997</b>	<b>9.320.586</b>

# THE REVOLVING FUND

## Statement XI

as at 31 December 1997

(in Austrian Schillings)

1996		1997
-	Balance as at 1 January 1997	37.290.000
	Add/(Less)	
37.290.000	Funding during 1997	-
<u>37.290.000</u>		<u>37.290.000</u>

# THE CONTINGENCY FUND

## Statement XII

as at 31 December 1997

(in Austrian Schillings)

1996		1997
-	Balance as at 1 January 1997	-
	Add/(Less)	
-	Funding during 1997	30.000.000
<u>-</u>		<u>30.000.000</u>

**OFFICE FOR DEMOCRATIC  
INSTITUTIONS AND HUMAN RIGHTS**

**Statement XIII**

**Income and Expenditure  
for the year ended 31 December 1997**

(in Austrian Schillings)

1996		1997
<b>INCOME</b>		
33.359.902	Assessed contributions (Schedule 1)	44.780.858
-	Reallocation from the General Fund	5.782.248
<u>33.359.902</u>		<u>50.563.106</u>
-	Miscellaneous income	39.113
232.532	Exchange rate gains	853.475
<u>33.592.434</u>	<b>Total income</b>	<u>51.455.694</u>
35.357.128	<b>EXPENDITURE</b> (Statement I & II)	48.811.024
11.948	Adjustment of prior year's expenditure	(5.339)
<u>35.369.076</u>	<b>Total expenditure</b>	<u>48.805.686</u>
<u>(1.776.642)</u>	Excess of income over expenditure	<u>2.650.008</u>



**OFFICE FOR DEMOCRATIC  
INSTITUTIONS AND HUMAN RIGHTS**

**Statement XIV**

**Assets and Liabilities  
as at 31 December 1997**

(in Austrian Schillings)

1996		1997
<b>ASSETS</b>		
15.171.861	Cash on hand and in banks	16.000.140
	Contributions receivable:	
	(Schedule 1)	
2.076.610	prior years	2.321.737
4.792.927	current year	6.703.694
849.767	Accounts receivable	1.031.659
97.765	Prepaid expenses and advances to suppliers	196.433
-	Amount due from other Funds	-
<u>22.988.930</u>		<u>26.253.663</u>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
2.619.451	Accounts payable	2.418.844
-	Reserve for unliquidated obligations	4.668.989
6.558.442	Due to other funds	10.122.440
<u>9.177.893</u>		<u>17.210.273</u>
<b>Fund Balances</b>		
13.811.037	Fund balance (Statement XV)	9.043.390
<u>22.988.930</u>		<u>26.253.663</u>
<b>Fund Balance:</b>		
<u>6.941.500</u>	(excluding contributions receivable	<u>17.959</u>

# OFFICE FOR DEMOCRATIC INSTITUTIONS AND HUMAN RIGHTS

## Statement XV

### Fund Balance for the year ended 31 December 1997

(in Austrian Schillings)

1996		1997
-	Adjusted Cash surplus as at 31.12. 1995	7.417.655
-	Contributions receivable as at 31.12. 1995	8.170.024
-	Excess of income over expenditure for 1996	(1.776.642)
21.295.844	Accrued balance as at 1 January 1997	13.811.037
	less:	
	Fund adjustment :	
-	Transfer to current year's income	-
(5.708.165)	Refund of cash surplus from previous years	(7.417.655)
<u>15.587.679</u>	<b>Adjusted Fund Balance</b>	<u>6.393.382</u>
	add:	
(1.776.642)	Excess of current year's income over expenditure	2.650.008
<u>13.811.037</u>	<b>Accrued balance as at 31 December</b>	<u>9.043.390</u>

### CASH SURPLUS/DEFICIT

5.708.165	Cash surplus as at 31 December 1995	7.417.655
7.417.655	Cash deficit for 1996	(476.155)
(5.708.165)	Refund of cash surplus from previous years	(7.417.655)
<u>7.417.655</u>	<b>Cash deficit as at 1 January 1997</b>	<u>(476.155)</u>
6.941.500	Cash surplus as at 31 December 1997	17.959
<u>(476.155)</u>	<b>Cash surplus/deficit for 1997</b>	<u>494.114</u>

# HIGH COMMISSIONER ON NATIONAL MINORITIES

## Statement XVI

### Income and Expenditure for the year ended 31 December 1997

(in Austrian Schillings)

1996		1997
<b>INCOME</b>		
11.713.000	Assessed contributions (Schedule 1)	12.727.500
-	Reallocation from the General Fund	-
<u>11.713.000</u>		<u>12.727.500</u>
-	Miscellaneous income	-
-	Exchange rate gains/loss	(14.001)
<u>11.713.000</u>	<b>Total income</b>	<u>12.713.499</u>
10.740.092	<b>EXPENDITURE</b> (Statement I & II)	12.120.308
8.553	Adjustment of prior year's expenditure	(574)
<u>10.748.645</u>	<b>Total expenditure</b>	<u>12.119.734</u>
<u>964.355</u>	Excess of income over expenditure	<u>593.765</u>

# HIGH COMMISSIONER ON NATIONAL MINORITIES

## Statement XVII

### Assets and Liabilities as at 31 December 1997

(in Austrian Schillings)

1996		1997
<b>ASSETS</b>		
161.462	Cash on hand and in banks	72.401
	Contributions receivable :	
	(Schedule 1)	
455.355	prior years	697.121
1.682.845	current year	1.905.307
104.253	Accounts receivable	142.655
2.332	Prepaid expenses and advances to suppliers	363
1.044.000	Amount due from other Funds	1.656.846
<u>3.450.247</u>		<u>4.474.692</u>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
125.075	Accounts payable	210.225
425.000	Reserve for unliquidated obligations	355.765
-	Funds held for other parties	-
-	Income received in advance	-
-	Due to other funds	-
<u>550.075</u>		<u>565.990</u>
<b>Fund Balances</b>		
2.900.172	Fund balance (Statement XVIII)	3.908.702
<u>3.450.247</u>		<u>4.474.692</u>
<b>Fund Balance:</b>		
<u>761.972</u>	<u>(excluding contributions receivable)</u>	<u>1.306.274</u>

# **HIGH COMMISSIONER ON NATIONAL MINORITIES**

## **Statement XVIII**

### **Fund Balance for the year ended 31 December 1997 (in Austrian Schillings)**

1996		1997
	Adjusted Cash surplus as at 31.12. 1995	(1.008.963)
	Contributions receivable as at 31.12. 1995	2.350.581
	Excess of income over expenditure for 1996	964.355
1.341.619	Accrued balance as at 1. January	2.900.172
594.198	Cash surplus/deficit from previous years	414.765
<b>1.935.817</b>	<b>Adjusted Fund Balance</b>	<b>3.314.937</b>
	add:	
964.355	Excess of current year income over expenditure	593.765
<b>2.900.172</b>	<b>Accrued balance as at 31 December 1997</b>	<b>3.908.702</b>

#### **CASH SURPLUS/DEFICIT**

(594.198)	Cash surplus as at 31 December 1995	(414.765)
(414.765)	Cash surplus for 1996	1.176.737
594.198	Cash surplus/deficit from previous years	414.765
<b>(414.765)</b>	<b>Cash surplus as at 1 January 1997</b>	<b>1.176.737</b>
761.972	Cash surplus as at 31 December 1997	1.306.274
<b>1.176.737</b>	<b>Cash surplus/deficit for 1997</b>	<b>129.537</b>

## OSCE TASKS IN BOSNIA AND HERZEGOVINA

## Statement XIX

Income and Expenditure  
for the year ended 31 December 1997

(in Austrian Schillings)

1996		1997
<b>INCOME</b>		
253.888.613	Assessed contributions (Schedule 1)	248.875.795
-	Reallocation from the General Fund	-
<u>253.888.613</u>		<u>248.875.795</u>
1.081.645	Miscellaneous income	2.009.899
<u>254.970.258</u>	<b>Total income</b>	<u>250.885.694</u>
227.663.624	<b>EXPENDITURE</b> (Statement I & II )	238.995.101
-	Adjustment of prior year's expenditure	(1.152.170)
<u>227.663.624</u>	<b>Total expenditure</b>	<u>237.842.931</u>
<u>27.306.634</u>	Excess of income over expenditure	<u>13.042.763</u>



## OSCE TASKS IN BOSNIA AND HERZEGOVINA

## Statement XX

Assets and Liabilities  
as at 31 December 1997

(in Austrian Schillings)

1996		1997
<b>ASSETS</b>		
14.266.316	Cash on hand and in banks	16.966.807
	Contributions receivable :	
	(Schedule 1)	
519.887	prior years	7.218.518
36.477.019	current year	35.598.817
3.374.877	Accounts receivable	2.097.372
	Prepaid expenses and	
670.958	advances to suppliers	46.145
-	Amount due from General Fund	8.031.515
<b>55.309.057</b>		<b>69.959.174</b>

## LIABILITIES AND FUND BALANCES

## Liabilities

13.919.667	Accounts payable	20.985.070
805.214	Reserve for unliquidated obligations	6.919.596
25.486	Funds held for other parties	43.310
-	Income received in advance	-
11.590.254	Due to other funds	-
<b>26.340.621</b>		<b>27.947.975</b>

## Fund Balances

28.968.436	Fund balance	42.011.199
	(Statement XXI)	
<b>55.309.057</b>		<b>69.959.174</b>

## Fund Balance:

<b>(8.028.470)</b>	<b>(excluding contributions receivable)</b>	<b>(806.136)</b>
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# OSCE TASKS IN BOSNIA AND HERZEGOVINA

## Statement XXI

### Fund Balance for the year ended 31 December 1997

(in Austrian Schillings)

1996		1997
-	Accrued balance as at 1 January 1997	28.968.436
	less:	
	Fund adjustment :	
1.661.802	Transfer to current fund balance	-
	From the Mission to Sarajevo	
-	Refund of cash surplus from previous years	-
-	Adjustment of prior year's receivables	-
<u>1.661.802</u>	<b>Adjusted Fund Balance</b>	<u>28.968.436</u>
	add:	
27.306.634	Excess of current year's income over expenditure	13.042.763
<u>28.968.436</u>	<b>Accrued balance as at 31 December</b>	<u>42.011.199</u>

### CASH SURPLUS/DEFICIT

-	Cash surplus as at 31 December 1995	-
-	Cash surplus for 1996	(8.028.470)
-	Transfer to current year's income	-
-	Refund of cash surplus from previous years	-
-	Adjustment of prior year's	-
<u>-</u>	<b>Cash surplus as at 1 January 1997</b>	<u>(8.028.470)</u>
(8.028.470)	Cash surplus as at 31 December 1997	(806.136)
<u>(8.028.470)</u>	<b>Cash surplus/deficit for 1997</b>	<u>7.222.334</u>

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

## Statement XXII

**Income and Expenditure  
for the year ended 31 December 1997**

(in Austrian Schillings)

Fund	Fund Balance 1.1.1997	C o n t r i b u t i o n s				Total Income and Opening Balance	Expenditure	Fund Adjustment	Fund Balance 31.12.1997
		Assessed (Schedule1)	Other Income	Reallocation of income	Total Income				
PH High Level Planning Group	1.288.900	2.199.906	20.000	-	2.219.906	3.508.806	1.689.666	-	1.819.140
PM The Minsk Process	9.036.669	17.762.000	-	-	17.762.000	26.798.669	5.550.285	-	21.248.384
PR Personal Representative of the CiO on the conflict dealt with by the OSCE Minsk Conference	(552.705)	7.240.886	421.338	1.324.878	8.987.102	8.434.397	9.163.291	97	(728.797)
<b>Grand total</b>	<b>9.772.865</b>	<b>27.202.792</b>	<b>441.338</b>	<b>1.324.878</b>	<b>28.969.008</b>	<b>38.741.873</b>	<b>16.403.242</b>	<b>97</b>	<b>22.338.728</b>

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

## Statement XXIII

Assets and Liabilities  
as at 31 December 1997

(in Austrian Schillings)

Fund	Cash on hand and in Bank	Due from General Fun	Contributions Receivable (Schedule1)	Accounts Receivable	Prepaid Expenses	Total Assets	Accounts Payable	Reserve for nliq. Oblig	Income Received In Advance	Due to General Fund	Fund Balance including Receivables	Total Liabilities	Fund Balance excluding Receivables
PH High Level Planning Group	8.246	1.639.281	397.250	25.100	1.500	2.071.377	228.856	23.381	-	-	1.819.140	2.071.377	1.421.890
PM The Minsk Process	-	19.038.234	2.473.639	6.225	120.988	21.639.086	390.702	-	-	-	21.248.384	21.639.086	18.774.745
PR Personal Representative of the CiO on the conflict dealt with by the OSCE Minsk Conference	176.538	-	1.323.907	-	-	1.500.444	136.183	-	-	2.093.058	(728.797)	1.500.444	(2.052.703)
<b>Grand total</b>	<b>184.783</b>	<b>20.677.515</b>	<b>4.194.796</b>	<b>31.325</b>	<b>122.488</b>	<b>25.210.907</b>	<b>755.740</b>	<b>23.381</b>	<b>-</b>	<b>2.093.058</b>	<b>22.338.728</b>	<b>25.210.907</b>	<b>18.143.932</b>

**OSCE MISSION FUNDS**  
**Statement XXIV**  
**Income and Expenditure**  
**for the year ended 31 December 1997**  
(in Austrian Schillings)

Mission	Fund Balance 1. 1. 1997	Assessed Contributions (Schedule I)	Reallocation of Funds	Other Income (Schedule 2)	Total Income	Total Income and Opening Balance	Expenditure (Statement II)	Fund Adjustment	Fund Balance 31. 12. 1997
<b><u>OSCE Missions</u></b>									
MR Representative to the Estonian Government Commissio	281.944	951.946	-	-	951.946	1.233.890	983.013	1.806	252.683
MD The OSCE Representative to the JC on Skrunda Radar Station	266.695	427.490	-	-	427.490	694.185	367.688	-	326.497
MC The Assistance Group to Chechny	3.534.432	19.196.340	(2.372.926)	255.588	17.079.002	20.613.434	12.626.108	19.536	8.006.862
MA OSCE presence in Albania	-	24.198.895	-	201.388	24.400.283	24.400.283	24.083.771	-	316.511
ME The Mission to Estonia	791.780	6.352.528	-	280.596	6.633.124	7.424.904	5.277.411	-	2.147.493
MG The Mission to Georgia	5.878.129	18.807.310	-	475.109	19.282.419	25.160.548	17.767.986	7.455	7.400.017
MK The Mission to Kosovo, Sandjak & Vojvodina	443.658	-	-	-	-	443.658	-	-	443.658
ML The Mission to Latvia	2.520.480	6.157.570	-	116.948	6.274.518	8.794.998	6.197.803	-	2.597.195
MM The Mission to Moldova	2.722.621	5.796.328	-	101.002	5.897.330	8.619.951	5.504.224	-	3.115.727
MN The Mission to area dealt with by the OSCE Minsk Conference	-	-	-	-	-	-	-	-	-
MB The Mission to Sarajevo	-	-	-	-	-	-	-	-	-
MS The Mission to Skopje	1.275.140	5.001.424	-	-	5.001.424	6.276.564	4.759.651	36.068	1.552.981
MT The Mission to Tajikistan	2.204.854	11.581.646	-	39.319	11.620.965	13.825.819	10.724.654	33.070	3.134.235
MU The Mission to Ukraine	2.403.568	6.515.364	-	208	6.515.572	8.919.140	4.896.272	3.938	4.026.806
MX Experts to Ukraine	25.782	-	-	-	-	25.782	-	-	25.782
MZ The Mission to Croatia	3.858.130	79.523.092	-	323.061	79.846.153	83.704.283	68.577.788	108	15.126.604
<b>Sub-total</b>	<b>26.207.213</b>	<b>184.509.933</b>	<b>(2.372.926)</b>	<b>1.793.219</b>	<b>183.930.226</b>	<b>210.137.439</b>	<b>161.766.369</b>	<b>101.981</b>	<b>48.473.051</b>

## Statement XXIV (continued)

Mission	Fund Balance 1. 1. 1997	Assessed Contributions (Schedule1)	Reallocation of Funds	Other Income (Schedule 2)	Total Income	Total Income and Opening Balance	Expenditure (Statement II)	Fund Adjustment	Fund Balance 31. 12. 1997
<u>Sanctions Co-ordinator and Sanctions Assistance Missions</u>									
SO Sanctions Co-ordinator	216.476	-	-	-	-	216.476	-	-	216.476
SA The SAM in Albania	716.126	-	-	-	-	716.126	-	-	716.126
SB The SAM in Bulgaria	332.704	-	-	-	-	332.704	-	-	332.704
SC The SAM in Croatia	609.614	-	-	-	-	609.614	-	-	609.614
SF The SAM in the former Yugoslav Republic of Macedonia	1.293.270	-	-	-	-	1.293.270	-	-	1.293.270
SH The SAM in Hungary	314.008	-	-	-	-	314.008	-	-	314.008
SR The SAM in Romania	839.217	-	-	-	-	839.217	-	-	839.217
SU The SAM in Ukraine	86.277	-	-	-	-	86.277	-	-	86.277
SZ SAM Communication	3.833.286	-	-	-	-	3.833.286	-	17.458	3.850.744
Sub-total	8.240.977	-	-	-	-	8.240.977	-	17.458	8.258.435
Grand total	34.448.191	184.509.933	(2.372.926)	1.793.219	183.930.226	218.378.417	161.766.369	119.439	56.731.487

## OSCE MISSION FUNDS

## Statement XXV

Assets and Liabilities  
as at 31 December 1997

(in Austrian Schillings)

Mission	Cash on hand and in Banks	Due from General Fund	Contributions Receivable (Schedule1)	Accounts Receivable	Pre- payments	Total Assets	Accounts Payable	Reserve for Unliq. Oblig.	Income Received In Advance	Due to General Fund	Fund Balance including Receivables	Total Liabilities	Fund Balance including Receivables
<b>OSCE Missions</b>													
MR Representative to the Estonian Government Commission	1.510	65.635	185.538	-	-	252.683	-	-	-	-	252.683	252.683	67.145
MD The OSCE Representative to the JC on Skrunda Radar Station	-	267.818	58.679	-	-	326.497	-	-	-	-	326.497	326.497	267.818
MC The Assistance Group to Chechnya	450.214	6.649.831	2.428.621	-	230.812	9.759.478	1.553.488	199.128	-	-	8.006.862	9.759.478	5.578.241
MA OSCE presence in Albania	257.846	-	8.648.685	502.084	22.600	9.431.216	406.944	24.650	-	8.683.111	316.511	9.431.216	(8.332.174)
ME The Mission to Estonia	591.510	913.362	806.797	-	-	2.311.670	164.177	-	-	-	2.147.493	2.311.670	1.340.696
MG The Mission to Georgia	1.014.609	4.249.903	2.960.103	320.421	-	8.545.037	1.097.395	47.625	-	-	7.400.017	8.545.037	4.439.914
MK The Mission to Kosovo, Sandjak & Vojvodina	-	203.100	240.558	-	-	443.658	-	-	-	-	443.658	443.658	203.100
ML The Mission to Latvia	607.611	715.926	1.327.527	23.212	-	2.674.275	77.080	-	-	-	2.597.195	2.674.275	1.269.668
MM The Mission to Moldova	157.946	1.764.814	1.297.347	2.645	2.500	3.225.251	72.024	37.500	-	-	3.115.727	3.225.251	1.818.380
MN The Mission to area dealt with by the OSCE Minsk Conference	-	5.631.608	-	-	-	5.631.608	-	-	5.631.608	-	-	5.631.608	-
MB The Mission to Sarajevo	-	-	-	-	-	-	-	-	-	-	-	-	-
MS The Mission to Skopje	660.790	-	1.148.854	-	15.410	1.825.054	138.405	-	-	133.668	1.552.981	1.825.054	404.127
MT The Mission to Tajikistan	310.540	1.493.177	2.148.010	30.985	15.570	3.998.282	746.547	117.500	-	-	3.134.235	3.998.282	986.225
MU The Mission to Ukraine	1.180.158	2.248.184	1.333.971	5.450	46.867	4.814.629	787.823	-	-	-	4.026.806	4.814.629	2.692.835
MX Experts to Ukraine	-	12.891	12.891	-	-	25.782	-	-	-	-	25.782	25.782	12.891
MZ The Mission to Croatia	6.150.627	-	51.696.204	557.452	1.928.958	60.333.241	13.404.972	9.462.610	-	22.339.056	15.126.604	60.333.241	(36.569.600)
<b>Sub-total</b>	<b>11.383.363</b>	<b>24.216.251</b>	<b>74.293.783</b>	<b>1.442.248</b>	<b>2.262.717</b>	<b>113.598.361</b>	<b>18.448.854</b>	<b>9.889.013</b>	<b>5.631.608</b>	<b>31.155.835</b>	<b>48.473.051</b>	<b>113.598.361</b>	<b>(25.820.731)</b>

## Statement XXV (continued)

Mission		Cash on hand and in Banks	Due from General Fund	Contributions Receivable (Schedule I)	Accounts Receivable	Pre- payments	Total Assets	Accounts Payable	Reserve for Unliq. Oblig.	Income Received In Advance	Due to General Fund	Fund Balance including Receivables	Total Liabilities	Fund Balance excluding Receivables
<b><u>Sanctions Co-ordinator and Sanctions Assistance Missions</u></b>														
SO	Sanctions Co-ordinator	-	110.624	105.852	-	-	216.476	-	-	-	-	216.476	216.476	110.624
SA	The SAM in Albania	-	614.617	101.509	-	-	716.126	-	-	-	-	716.126	716.126	614.617
SB	The SAM in Bulgaria	-	181.118	151.585	-	-	332.704	-	-	-	-	332.704	332.704	181.118
SC	The SAM in Croatia	-	498.549	111.065	-	-	609.614	-	-	-	-	609.614	609.614	498.550
SF	The SAM in the former Yugoslav Republic of Macedonia	-	968.723	324.547	-	-	1.293.270	-	-	-	-	1.293.270	1.293.270	968.723
SH	The SAM in Hungary	-	224.987	89.021	-	-	314.008	-	-	-	-	314.008	314.008	224.987
SR	The SAM in Romania	-	531.664	254.484	53.069	-	839.217	-	-	-	-	839.217	839.217	584.733
SU	The SAM in Ukraine	-	951.050	57.843	-	-	1.008.893	922.616	-	-	-	86.277	1.008.893	28.434
SZ	SAM Communication	-	2.595.512	649.150	1.287.526	-	4.532.188	681.444	-	-	-	3.850.744	4.532.188	3.201.594
<b>Sub-total</b>		-	6.676.843	1.845.057	1.340.595	-	9.862.495	1.604.060	-	-	-	8.258.435	9.862.495	6.413.379
<b>Grand total</b>		<b>11.383.363</b>	<b>30.893.094</b>	<b>76.138.839</b>	<b>2.782.843</b>	<b>2.262.717</b>	<b>123.460.856</b>	<b>20.052.914</b>	<b>9.889.013</b>	<b>5.631.608</b>	<b>31.155.835</b>	<b>56.731.487</b>	<b>123.460.856</b>	<b>(19.407.353)</b>



# ALL VOLUNTARY FUNDS

## Statement XXVI

### Income and Expenditure for the year ended 31 December 1997

(in Austrian Schillings)

1996		The Fund for Voluntary Contribution to Support OSCE Action for Peace, Democracy and Stability in Bosnia and Herzegovina	Voluntary Fund to Foster the Integration of Recently Admitted Participating States	Voluntary Fund for Activities Relating to Economic Aspects of Security	Other Activities or Special Projects financed by Voluntary Contributions	Total
<b>INCOME</b>						
516.187.069	Contributions Received (Schedule 3,4,5 &6)	382.747.519	12.268.427	4.974.560	58.061.626	458.052.132
- 4.400	Miscellaneous income (Schedule 2)	1.033.448	-	-	500	1.033.948
<u>516.191.469</u>		<u>383.780.967</u>	<u>12.268.427</u>	<u>4.974.560</u>	<u>58.062.126</u>	<u>459.086.080</u>
319.691.309	<b>EXPENDITURE</b> (Statements III &IV )	563.196.322	1.506.363	-	48.106.297	612.808.982
-	Fund Adjustments	1.726.501	-	-	(57.934)	1.668.567
<u>196.500.160</u>	Excess of income over expenditure	<u>(177.688.854)</u>	<u>10.762.064</u>	<u>4.974.560</u>	<u>9.897.895</u>	<u>(152.054.335)</u>

## ALL VOLUNTARY FUNDS

## Statement XXVII

Assets and Liabilities  
as at 31 December 1997

(in Austrian Schillings)

1996		The Fund for Voluntary Contributions to Support OSCE Action for Peace, Democracy and Stability in Bosnia and Herzegovina	Voluntary Fund to Foster the Integration of Recently Admitted Participating States	Voluntary Fund for Activities Relating to Economic Aspects of Security	Other Activities or Special Projects financed by Voluntary Contributions	Total
<b>ASSETS</b>						
-	Cash on hand and in banks	-	-	-	-	-
-	Contributions receivable	-	-	-	-	-
-	Accounts receivable	7.081.971	-	-	37.559	7.119.530
5.224.676	Prepaid expenses and advances	2.359.975	-	-	-	2.359.975
199.326.162	Due from other Funds	63.513.102	11.997.843	4.974.560	20.660.442	101.145.947
<b>204.550.838</b>		<b>72.955.048</b>	<b>11.997.843</b>	<b>4.974.560</b>	<b>20.698.001</b>	<b>110.625.452</b>
<b>LIABILITIES :</b>						
1.759.340	Accounts payable	18.319.774	-	-	6.560.758	24.880.532
237.662	Reserve for unliquidated obligations	1.977.520	-	-	836.707	2.814.227
-	Income received in advance	-	-	-	-	-
1.566	Due to other funds	32.299.696	104.388	-	28.670	32.432.754
<b>1.998.568</b>		<b>52.596.990</b>	<b>104.388</b>	<b>-</b>	<b>7.426.135</b>	<b>60.127.513</b>
<b>Fund Balances:</b>						
202.522.270	Fund Balances (Statements XXVIII, XXX & XXXII)	20.358.058	11.893.455	4.974.560	13.271.866	50.497.939
<b>204.520.838</b>		<b>72.955.048</b>	<b>11.997.843</b>	<b>4.974.560</b>	<b>20.698.001</b>	<b>110.625.452</b>

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

## Statement XXVIII

### Income and Expenditure for the year ended 31 December 1997

(in Austrian Schillings)

FUND	Fund Balance 1. 1. 1997	Contributions Received (Schedule 3)	Other Income (Schedule 2)	Total Income	Expenditure	Fund Adjustment	Fund Balance 31. 12. 1997
<b><u>Human Rights</u></b>							
UL For the Human Rights Ombudsperson	-	551.442	-	551.442	551.442	-	-
UM For the Human Rights Chamber	-	629.850	-	629.850	629.850	-	-
YB For the Human Rights Ombudsperson	-	3.000.875	-	3.000.875	3.000.875	-	-
YC For the Human Rights Activities	426.493	-	-	-	426.493	-	-
YE For the Human Rights Ombudsperson	3.350.855	-	-	-	3.350.855	-	-
YF For the Human Rights Chamber	-	100.000	-	100.000	100.000	-	-
YH For the Human Rights Chamber	1.124.278	1.200.000	-	1.200.000	2.324.278	-	-
YI For staffing the office of the Human Rights Ombudsperson	80	-	-	-	-	(80)	-
WO For the Human Rights Chamber	-	3.000.875	-	3.000.875	3.000.875	-	-
WP For the Human Rights Chamber	-	700.410	-	700.410	700.410	-	-
WQ For the Human Rights Ombudsperson	-	1.192.590	-	1.192.590	1.192.590	-	-
WR For the Human Rights Chamber	-	193.500	-	193.500	193.500	-	-
WS For the Human Rights Chamber	-	598.400	-	598.400	598.400	-	-
<b>Sub-total - carried forward</b>	<b>4.901.706</b>	<b>11.167.942</b>	<b>-</b>	<b>11.167.942</b>	<b>16.069.568</b>	<b>(80)</b>	<b>-</b>

## Statement XXVIII

(Continued)

FUND	Fund Balance 1. 1. 1997	Contributions Received (Schedule 3)	Other Income (Schedule 2)	Total Income	Expenditure	Fund Adjustment	Fund Balance 31. 12. 1997
<i>Sub-total - brought forward</i>	<i>4.901.706</i>	<i>11.167.942</i>	-	<i>11.167.942</i>	<i>16.069.568</i>	<i>(80)</i>	-
WT For the Human Rights Chamber	-	500.000	-	500.000	500.000	-	-
WU For the Human Rights Chamber	-	129.000	-	129.000	129.000	-	-
WV For the Human Rights Chamber	-	367.628	-	367.628	367.628	-	-
<b>Total for Human Rights:</b>	<b>4.901.706</b>	<b>12.164.570</b>	-	<b>12.164.570</b>	<b>17.066.196</b>	<b>(80)</b>	-
<b><u>Elections - Municipal</u></b>							
YJ For the elections (Voter Education)	3.284.146	2.713.500	-	2.713.500	4.443.720	(1.553.926)	-
YK For the elections and projects	27.532.475	38.947.681	-	38.947.681	52.750.551	-	13.729.605
YL For the elections	51.519.904	60.024.360	29.000	60.053.360	97.356.902	(14.208.233)	8.129
YM For election related costs	7.216.298	26.468.303	-	26.468.303	21.200.054	-	12.484.547
YN For the elections	1.473.568	24.199.864	287.730	24.487.594	19.498.304	(6.462.858)	-
YO For the elections	11.351.100	5.083.711	-	5.083.711	8.089.587	(8.345.224)	-
YP For election security materials	-	3.050.000	-	3.050.000	24.640	(3.025.360)	-
YQ For the elections	4.725.591	2.498.720	-	2.498.720	3.786.804	(3.437.507)	-
YR For the elections	-	120.000	-	120.000	-	(120.000)	-
YS For the elections	459.377	-	-	-	459.294	(83)	-
YT For the elections	2.685.870	19.469.294	-	19.469.294	14.334.142	(7.821.022)	-
<i>Sub-total - carried forward</i>	<i>110.248.329</i>	<i>182.575.433</i>	<i>316.730</i>	<i>182.892.163</i>	<i>221.943.998</i>	<i>(44.974.213)</i>	<i>26.222.281</i>

## Statement XXVIII

(Continued)

FUND		Fund Balance 1. 1. 1997	Contributions Received (Schedule 3)	Other Income (Schedule 2)	Total Income	Expenditure	Fund Adjustment	Fund Balance 31. 12. 1997
<i>Sub-total - brought forward</i>		<i>110.248.329</i>	<i>182.575.433</i>	<i>316.730</i>	<i>182.892.163</i>	<i>221.943.998</i>	<i>(44.974.213)</i>	<i>26.222.281</i>
YU	For the elections	-	4.500.000	-	4.500.000	4.451.154	(48.846)	-
YV	For the elections	-	-	-	-	-	-	-
YW	For the elections	41.336	-	-	-	-	(41.336)	-
YX	For the elections	-	-	-	-	-	-	-
YZ	For the elections	9.045.217	6.438.329	-	6.438.329	13.064.683	(2.418.863)	-
WA	For the elections (printing of ballot papers)	-	130.000	-	130.000	92.871	(37.129)	-
WB	For the elections	1.949.726	24.899.484	-	24.899.484	20.551.645	(6.297.565)	-
WC	For the elections	1.209.396	-	-	-	2.139.182	-	(929.786)
WD	For the elections	19.342.073	21.322.500	-	21.322.500	19.557.270	(21.107.303)	-
WE	For the elections	9.308.545	-	-	-	4.528.975	-	4.779.570
WE	For the elections	4.428.700	63.050.992	358.359	63.409.351	69.242.670	-	(1.404.619)
WF	For the elections (specific projects)	-	18.685.779	358.359	19.044.138	7.345.680	-	11.698.458
WF	For the elections (out of country voting)	-	7.221.421	-	7.221.421	7.221.421	-	-
WG	For the elections	9.918.245	-	-	-	16.095.188	-	(6.176.943)
WH	For the elections	11.059.838	6.450.000	-	6.450.000	16.025.745	(1.484.093)	-
WI	For the elections	-	-	-	-	-	-	-
<i>Sub-total - carried forward</i>		<i>176.551.405</i>	<i>335.273.938</i>	<i>1.033.448</i>	<i>336.307.386</i>	<i>402.260.482</i>	<i>(76.409.348)</i>	<i>34.188.961</i>

## Statement XXVIII

(Continued)

FUND	Fund Balance 1. 1. 1997	Contributions Received (Schedule 3)	Other Income (Schedule 2)	Total Income	Expenditure	Fund Adjustment	Fund Balance 31. 12. 1997
<i>Sub-total - brought forward</i>	<i>176.551.405</i>	<i>335.273.938</i>	<i>1.033.448</i>	<i>336.307.386</i>	<i>402.260.482</i>	<i>(76.409.348)</i>	<i>34.188.961</i>
WJ For the elections	-	84.880	-	84.880	-	(84.880)	-
WK For the elections	209.921	-	-	-	100.000	(109.921)	-
WL For the elections	13.721.171	5.999.857	-	5.999.857	12.947.774	(6.773.254)	-
WM For the elections	108.000	62.852	-	62.852	-	(170.852)	-
WN For the elections	62.040	-	-	-	-	(62.040)	-
WW For the elections	-	1.219.857	-	1.219.857	899.508	(320.349)	-
UB For the elections	-	392.652	-	392.652	392.652	-	-
UD For the elections	-	2.897.400	-	2.897.400	2.895.761	(1.639)	-
UE For the elections	-	251.851	-	251.851	-	(251.851)	-
UF Elections Appeal Subcomission	-	1.423.985	-	1.423.985	635.538	-	788.447
UK For the elections	-	629.854	-	629.854	485.290	(144.564)	-
UN For the elections	-	300.000	-	300.000	195.125	(104.875)	-
<b>Total for Elections - Municipal:</b>	<b>190.652.537</b>	<b>348.537.126</b>	<b>1.033.448</b>	<b>349.570.574</b>	<b>420.812.130</b>	<b>(84.433.573)</b>	<b>34.977.408</b>
<b><u>Elections - Republika Srpska</u></b>							
BB Main Fund for Elections in Repulika Srpska	-	0	-	-	109.200.267	90.175.536	(19.024.731)
WE Elections in Republika Srpska	-	7.301.144	-	7.301.144	7.301.144	-	-
UH Elections in Republika Srpska	-	7.020.670	-	7.020.670	580.000	(6.440.670)	-
<b>Total for Elections - Rep. Srpska:</b>	<b>-</b>	<b>14.321.814</b>	<b>-</b>	<b>14.321.814</b>	<b>117.081.411</b>	<b>83.734.866</b>	<b>(19.024.731)</b>
<b>Total for Elections:</b>	<b>190.652.537</b>	<b>362.858.940</b>	<b>1.033.448</b>	<b>363.892.388</b>	<b>537.893.541</b>	<b>(698.707)</b>	<b>15.952.677</b>

# Statement XXVIII

(Continued)

FUND	Fund Balance 1. 1. 1997	Contributions Received (Schedule 3)	Other Income (Schedule 2)	Total Income	Expenditure	Fund Adjustment	Fund Balance 31. 12. 1997
<b><u>Democratization Projects</u></b>							
WD For the Democratization Projects	-	491.946	-	491.946	874.424	-	(382.478)
YK For the Democratization Projects	-	721.119	-	721.119	721.119	-	-
YT For the Democratization Projects	-	4.730.000	-	4.730.000	5.243.919	-	(513.919)
UC For the Democratization Projects	-	1.721.528	-	1.721.528	1.119.663	-	601.865
<b>Total for Democratization Projects</b>	-	<b>7.664.593</b>	-	<b>7.664.593</b>	<b>7.959.125</b>	-	<b>(294.532)</b>
<b><u>Co-ordinator for Election Monitoring</u></b>							
ZE For the election monitoring	1	-	-	-	-	2.425.288	2.425.289
ZF For the election monitoring	35.276	-	-	-	-	-	35.276
<b>Total for Co-ordinator for Election Monitoring</b>	<b>35.277</b>	-	-	-	-	<b>2.425.288</b>	<b>2.460.565</b>
<b><u>Other Activities</u></b>							
YY Contributions received without specific designations, conditions or restrictions	2.207.463	59.416	-	59.416	277.460	-	1.989.419
YA Initially contributed to the Start-up fund for the OSCE Mission to Bosnia-Herzegovina	-	-	-	-	-	-	-
YD To be used in coordination with the Donor	249.929	-	-	-	-	-	249.929
<b>Total for Other Activities</b>	<b>2.457.392</b>	<b>59.416</b>	-	<b>59.416</b>	<b>277.460</b>	-	<b>2.239.348</b>
<b>GRAND TOTAL</b>	<b>198.046.912</b>	<b>382.747.519</b>	<b>1.033.448</b>	<b>383.780.967</b>	<b>563.196.322</b>	<b>1.726.501</b>	<b>20.358.058</b>

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

Statement XXIX

**Assets and Liabilities  
as at 31 December 1997**

(in Austrian Schillings)

<b>FUND</b>	<b>Cash on hand and in Banks</b>	<b>Due from General Fund</b>	<b>Contributions Receivable</b>	<b>Pre- payments</b>	<b>Accounts Receivable</b>	<b>Total Assets</b>	<b>Accounts Payable</b>	<b>Reserve for Unliq. Oblig.</b>	<b>Income Rec'd In Advance</b>	<b>Due to General Fund</b>	<b>Fund Balance</b>	<b>Total Liabilities</b>
<b><u>Human Rights</u></b>												
UL For the Human Rights Ombudsperson	-	-	-	-	-	-	-	-	-	-	-	-
UM For the Human Rights Chamber	-	-	-	-	-	-	-	-	-	-	-	-
YB For the Human Rights Ombudsperson	-	-	-	-	-	-	-	-	-	-	-	-
YC For the Human Rights Activities	-	-	-	-	-	-	-	-	-	-	-	-
YE For the Human Rights Ombudsperson	-	-	-	-	-	-	-	-	-	-	-	-
YF For the Human Rights Chamber	-	-	-	-	-	-	-	-	-	-	-	-
YH For the Human Rights Chamber	-	-	-	-	-	-	-	-	-	-	-	-
YI For staffing the office of the Human Rights Ombudsperson	-	-	-	-	-	-	-	-	-	-	-	-
WO For the Human Rights Chamber	-	-	-	-	-	-	-	-	-	-	-	-
WP For the Human Rights Chamber	-	-	-	-	-	-	-	-	-	-	-	-
WQ For the Human Rights Ombudsperson	-	-	-	-	-	-	-	-	-	-	-	-
WR For the Human Rights Chamber	-	-	-	-	-	-	-	-	-	-	-	-
WS For the Human Rights Chamber	-	-	-	-	-	-	-	-	-	-	-	-
WT For the Human Rights Chamber	-	-	-	-	-	-	-	-	-	-	-	-
WU For the Human Rights Chamber	-	-	-	-	-	-	-	-	-	-	-	-
WV For the Human Rights Chamber	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total for Human Rights Activities</b>	-	-	-	-	-	-	-	-	-	-	-	-



## Statement XXIX

(Continued)

FUND	Cash on hand and in Banks	Due from General Fund	Contributions Receivable	Pre- payments	Accounts Receivable	Total Assets	Accounts Payable	Reserve for Unliq. Oblig.	Income Rec'd In Advance	Due to General Fund	Fund Balance	Total Liabilities
<b>Elections -Municipal</b>												
YJ For the elections (Voter Education)	-	-	-	-	-	-	-	-	-	-	-	-
YK For the elections and projects	-	14,483.904	-	-	-	14,483.904	721.493	32.806	-	-	13,729.605	14,483.904
YL For the elections	-	10,407.218	-	-	-	10,407.218	10,389.757	9.332	-	-	8.129	10,407.218
YM For election related costs	-	12,527.802	-	-	-	12,527.802	43.255	-	-	-	12,484.547	12,527.802
YN For the elections	-	-	-	1,208.910	22.037	1,230.947	22.037	-	-	1,208.910	-	1,230.947
YO For the elections	-	1,909.889	-	-	-	1,909.889	1,909.889	-	-	-	-	1,909.889
YP For election security materials	-	-	-	-	-	-	-	-	-	-	-	-
YQ For the elections	-	-	-	-	-	-	-	-	-	-	-	-
YR For the elections	-	-	-	-	-	-	-	-	-	-	-	-
YS For the elections	-	-	-	-	-	-	-	-	-	-	-	-
YT For the elections	-	1,096.242	-	-	-	1,096.242	109.451	986.791	-	-	-	1,096.242
YU For the elections	-	-	-	-	-	-	-	-	-	-	-	-
YV For the elections	-	-	-	-	-	-	-	-	-	-	-	-
YW For the elections	-	-	-	-	-	-	-	-	-	-	-	-
YX For the elections	-	-	-	-	-	-	-	-	-	-	-	-
YZ For the elections	-	-	-	1,151.065	-	1,151.065	-	-	-	1,151.065	-	1,151.065
WA For the elections (printing of ballot papers)	-	-	-	-	-	-	-	-	-	-	-	-
WB For the elections	-	-	-	-	4,579.182	4,579.182	-	-	-	4,579.182	-	4,579.182
WC For the elections	-	-	-	-	-	-	-	-	-	929.786	(929.786)	-
WD For the elections	-	-	-	-	1,714.492	1,714.492	73.500	909.730	-	731.262	-	1,714.492
WE For the elections (various projects)	-	4,779.570	-	-	-	4,779.570	-	-	-	-	4,779.570	4,779.570
WE For the elections	-	-	-	-	212.353	212.353	890.552	-	-	726.420	(1,404.619)	212.353
Sub-total - carried forward	-	45,204.625	-	2,359.975	6,528.064	54,092.664	14,159.934	1,938.659	-	9,326.625	28,667.446	54,092.664

## Statement XXIX

(Continued)

FUND	Cash on hand and in Banks	Due from General Fund	Contributions Receivable	Pre- payments	Accounts Receivable	Total Assets	Accounts Payable	Reserve for Unliq. Oblig.	Income Rec'd In Advance	Due to General Fund	Fund Balance	Total Liabilities
<i>Sub-total - brought forward</i>	-	45.204.625	-	2.359.975	6.528.064	54.092.664	14.159.934	1.938.659	-	9.326.625	28.667.446	54.092.664
WF For the elections (specific projects)	-	11.543.853	-	-	553.907	12.097.760	399.302	-	-	-	11.698.458	12.097.760
WF For the elections (out of country voting)	-	-	-	-	-	-	-	-	-	-	-	-
WG For the elections	-	-	-	-	-	-	-	-	-	6.176.943	(6.176.943)	-
WH For the elections	-	-	-	-	-	-	-	-	-	-	-	-
WI For the elections	-	-	-	-	-	-	-	-	-	-	-	-
WJ For the elections	-	-	-	-	-	-	-	-	-	-	-	-
WK For the elections	-	-	-	-	-	-	-	-	-	-	-	-
WL For the elections	-	-	-	-	-	-	-	-	-	-	-	-
WM For the elections	-	-	-	-	-	-	-	-	-	-	-	-
WN For the elections	-	-	-	-	-	-	-	-	-	-	-	-
WW For the elections	-	-	-	-	-	-	-	-	-	-	-	-
WZ For the elections	-	-	-	-	-	-	-	-	-	-	-	-
UD For the elections	-	-	-	-	-	-	-	-	-	-	-	-
UE For the elections	-	-	-	-	-	-	-	-	-	-	-	-
UF Elections Appeal Subcommission	-	1.423.985	-	-	-	1.423.985	635.538	-	-	-	788.447	1.423.985
UK For the elections	-	-	-	-	-	-	-	-	-	-	-	-
UN For the elections	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total for Elections - Municipal:</b>	-	58.172.463	-	2.359.975	7.081.971	67.614.409	15.194.774	1.938.659	-	15.503.568	34.977.408	67.614.409
<b><u>Elections - Republika Srpska</u></b>												
BB Main Fund for Elections in Repulika Srpska	-	-	-	-	-	-	3.125.000	-	-	15.899.731	(19.024.731)	-
WB Elections in Republika Srpska	-	-	-	-	-	-	-	-	-	-	-	-
UH Elections in Republika Srpska	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total for Elections - Rep. Srpska</b>	-	-	-	-	-	-	3.125.000	-	-	15.899.731	(19.024.731)	-
<b>Total for Elections</b>	-	58.172.463	-	2.359.975	7.081.971	67.614.409	18.319.774	1.938.659	-	31.403.299	15.952.677	67.614.409

## Statement XXIX

(Continued)

FUND	Cash on hand and in Banks	Due from General Fund	Contributions Receivable	Pre- payments	Accounts Receivable	Total Assets	Accounts Payable	Reserve for Unliq. Oblig.	Income Rec'd In Advance	Due to General Fund	Fund Balance	Total Liabilities
<b><u>Democratization Projects</u></b>												
WD For the Democratization Projects	-	-	-	-	-	-	-	-	-	382.478	(382.478)	-
YK For the Democratization Projects	-	-	-	-	-	-	-	-	-	-	-	-
YT For the Democratization Projects	-	-	-	-	-	-	-	-	-	513.919	(513.919)	-
UC For the Democratization Projects	-	640.726	-	-	-	640.726	-	38.861	-	-	601.865	640.726
<b>Total for Democratization Projects</b>	-	640.726	-	-	-	640.726	-	38.861	-	896.397	(294.532)	640.726
<b><u>Co-ordinator for Election Monitoring</u></b>												
ZE For the election monitoring	-	2.425.289	-	-	-	2.425.289	-	-	-	-	2.425.289	2.425.289
ZF For the election monitoring	-	35.276	-	-	-	35.276	-	-	-	-	35.276	35.276
<b>Total for Co-ordinator for Election Monitoring</b>	-	2.460.565	-	-	-	2.460.565	-	-	-	-	2.460.565	2.460.565
<b><u>Other Activities</u></b>												
YY Contributions received without specific designations, conditions or restrictions	-	1.989.419	-	-	-	1.989.419	-	-	-	-	1.989.419	1.989.419
YA Initially contributed to the Start-up fund for the OSCE Mission to Bosnia-Herzegovina	-	-	-	-	-	-	-	-	-	-	-	-
YD To be used in coordination with the Donor	-	249.929	-	-	-	249.929	-	-	-	-	249.929	249.929
<b>Total for Other Activities</b>	-	2.239.348	-	-	-	2.239.348	-	-	-	-	2.239.348	2.239.348
<b>GRAND TOTAL</b>	-	63.513.102	-	2.359.975	7.081.971	72.955.048	18.319.774	1.977.520	-	32.299.696	20.358.058	72.955.048

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

**Schedule 3**

**Report on Voluntary Contributions  
as at 31 December 1997**

(in Austrian Schillings)

Participating States/Donors	Purpose	Contributions Pledged	Contributions Received during 1997
<b><u>Human Rights</u></b>			
UL Canada	For the Human Rights Ombudsperson	551.442	551.442
UM Italy	For the Human Rights Chamber	629.850	629.850
YB United States of America	For the Human Rights Ombudsperson	3.000.875	3.000.875
YF Hungary	For the Human Rights Chamber	100.000	100.000
YH Denmark	For the Human Rights Chamber	1.200.000	1.200.000
WO United States of America	For the Human Rights Chamber	3.000.875	3.000.875
WP United Kingdom	For the Human Rights Chamber	700.410	700.410
WQ United Kingdom	For the Human Rights Ombudsperson	1.192.590	1.192.590
WR Ireland	For the Human Rights Ombudsperson	193.500	193.500
WS Germany	For the Human Rights Chamber	598.400	598.400
WT Austria	For the Human Rights Chamber	500.000	500.000
WU Ireland	For the Human Rights Chamber	129.000	129.000
WV Canada	For the Human Rights Chamber	367.628	367.628
<b>Total for Human Rights Activities</b>		<b>12.164.570</b>	<b>12.164.570</b>
<b><u>Elections</u></b>			
YJ Ireland	For the elections (Voter Education)	2.713.500	2.713.500
YK United Kingdom	For the elections and projects	38.947.681	38.947.681
YL United States of America	For the elections	60.024.360	60.024.360
YM Japan	For election related costs	26.468.303	26.468.303
YN Sweden	For the elections	24.199.864	24.199.864
YO Netherlands	For the elections	5.083.711	5.083.711
<b>Sub-total - carried forward</b>		<b>157.437.419</b>	<b>157.437.419</b>

## Schedule 3 (continued)

Participating States/Donors	Purpose	Contributions Pledged	Contributions Received during 1997
<i>Sub-total - brought forward</i>		<i>157.437.419</i>	<i>157.437.419</i>
YP Luxembourg	For election security materials	4.375.000	3.050.000
YQ Finland	For the elections	2.498.720	2.498.720
YR Czech Republic	For the elections	120.000	120.000
YT Norway	For the elections	19.469.295	19.469.295
YU Austria	For the elections	4.500.000	4.500.000
YZ Canada	For the elections	6.438.329	6.438.329
WA Slovenia	For the elections (printing of ballot papers)	130.000	130.000
WB Denmark	For the elections	24.899.484	24.899.484
WC Belgium	For the elections	1.056.948	-
WD Switzerland	For the elections	21.322.500	21.322.500
WE European Commission/ European Union	For the elections (various projects)	75.350.000	70.352.136
WF Germany	For the elections (specific projects)	18.685.779	18.685.779
WF Germany	International Election Office in Germany for the General Elections in Bosnia and Herzegovina)	7.221.421	7.221.421
WF Germany	For the elections in Repulika Srpska	1.196.800	-
WG Italy	For the elections	12.500.000	-
WH Greece	For the elections	6.450.000	6.450.000
WJ Liechtenstein	For the elections	84.880	84.880
WL Spain	For the elections	5.999.857	5.999.857
WM Romania	For the elections	62.852	62.852
WW Korea	For the elections	1.219.857	1.219.857
WX Saudi Arabia	For the elections	6.300.000	-
UB United Kingdom	For the elections	392.652	392.652
UD United States of America	For the elections (specific project)	2.897.400	2.897.400
UE Iceland	For the elections	251.851	251.851
<i>Sub-total - carried forward</i>		<i>380.861.044</i>	<i>353.484.432</i>

**Schedule 3 (continued)**

Participating States/Donors	Purpose	Contributions Pledged	Contributions Received during 1997
<b><i>Sub-total - brought forward</i></b>		<b><i>380.861.044</i></b>	<b><i>353.484.432</i></b>
UF United States of America	Elections Appeal Subcommission	1.423.985	1.423.985
UH United States of America	Elections in Republika Srpska	7.020.670	7.020.670
UK Portugal	For the elections	629.854	629.854
UN Holy See	For the elections	300.000	300.000
<b>Total for Election Activities</b>		<b>390.235.553</b>	<b>362.858.939</b>
*) payment remitted directly to the beneficiary by the donor			
<b><u>Democratization Projects</u></b>			
WD Switzerland	For the Democratization Projects	702.714	491.946
YK United Kingdom	For the Democratization Projects	721.119	721.119
YT Norway	For the Democratization Projects	4.730.000	4.730.000
UC Sweden	For the Democratization Projects	1.721.528	1.721.528
<b>Total for Democratization Projects</b>		<b>7.875.361</b>	<b>7.664.593</b>
<b><u>Other Activities</u></b>			
YY Holy See	Contributions received without specific designations, conditions or restrictions	59.416	59.416
<b>Total for General Activities</b>		<b>59.416</b>	<b>59.416</b>
<b>GRAND TOTAL</b>		<b>410.334.900</b>	<b>382.747.518</b>

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

## Statement XXX

### Income and Expenditure for the year ended 31 December 1997

(in Austrian Schillings)

FUND		Fund Balance 1. 1. 1997	Contributions Received (Schedule 4)	Other Income (Schedule 2)	Total Income	Expenditure	Fund Adjustment	Fund Balance 31. 12. 1997
<b><u>General Activities</u></b>								
VO	Contributions received without specific designations, conditions or restrictions	271.365	-	-	-	271.365	-	-
XB	Special conditions established by the donor	15.460	-	-	-	-	-	15.460
XD	Special conditions established by the donor	602	-	-	-	-	-	602
XF	Special conditions established by the donor	695.410	599.274	-	599.274	227.280	-	1.067.404
XH	Support of Democracy	86.930	-	-	-	-	-	86.930
XT	Assistance to people in Central Asia of Polish extraction	-	59.500	-	59.500	59.500	-	-
<b>Total for General Activities</b>		<b>1.069.767</b>	<b>658.774</b>	<b>-</b>	<b>658.774</b>	<b>558.145</b>	<b>-</b>	<b>1.170.396</b>
<b><u>Interns</u></b>								
XE	Tajik Intern	11.825	-	-	-	-	-	11.825
XG	Georgian Intern	-	-	-	-	-	-	-
XL	ODIHR Internships	-	193.830	-	193.830	40.568	-	153.262
<b>Total for Interns</b>		<b>11.825</b>	<b>193.830</b>	<b>-</b>	<b>193.830</b>	<b>40.568</b>	<b>-</b>	<b>165.087</b>

## Statement XXX

(Continued)

FUND		Fund Balance 1. 1. 1997	Contributions Received (Schedule 4)	Other Income (Schedule 2)	Total Income	Expenditure	Fund Adjustment	Fund Balance 31. 12. 1997
<b><u>Meetings and Seminars</u></b>								
XA	Implementation Meeting	1.873	-	-	-	-	-	1.873
XJ	Environmental Seminar in Tashkent	346	-	-	-	-	-	346
XK	Joint ODIHR/VERTIC Seminar in Caucasus	-	387.660	-	387.660	387.660	-	-
XM	Women's Seminar in Warsaw	-	392.366	-	392.366	278.382	-	113.984
XO	Implementation Meeting Warsaw	-	137.220	-	137.220	241.608	-	(104.388)
XP	Human Dimension Seminar	-	4.198.829	-	4.198.829	-	-	4.198.829
<b>Total for Meetings and Seminars</b>		<b>2.219</b>	<b>5.116.075</b>	<b>-</b>	<b>5.116.075</b>	<b>907.650</b>	<b>-</b>	<b>4.210.644</b>
<b><u>Human Rights</u></b>								
XQ	Democracy and Human Rights in Central Asia	-	6.299.748	-	6.299.748	-	-	6.299.748
XZ	Tajik Ombudsperson	47.580	-	-	-	-	-	47.580
<b>Total for Human Rights</b>		<b>47.580</b>	<b>6.299.748</b>	<b>-</b>	<b>6.299.748</b>	<b>-</b>	<b>-</b>	<b>6.347.328</b>
<b>GRAND TOTAL</b>		<b>1.131.391</b>	<b>12.268.427</b>	<b>-</b>	<b>12.268.427</b>	<b>1.506.363</b>	<b>-</b>	<b>11.893.455</b>



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

## Statement XXXI Assets and Liabilities as at 31 December 1997 (in Austrian Schillings)

FUND	Cash on hand and in Banks	Due from General Fun	Contributions Receivable	Pre- payments	Accounts Receivable	Total Assets	Accounts Payable	Reserve for nliq. Oblig	Income Rec' In Advance	Due to General Fun	Fund Balance	Total Liabilities
<b><u>General Activities</u></b>												
VO Contributions received without specific designations, conditions or restrictions	-	-	-	-	-	-	-	-	-	-	-	-
XB Special conditions established by the donor	-	15.460	-	-	-	15.460	-	-	-	-	15.460	15.460
XD Special conditions established by the donor	-	602	-	-	-	602	-	-	-	-	602	602
XF Special conditions established by the donor	-	1.067.404	-	-	-	1.067.404	-	-	-	-	1.067.404	1.067.404
XH Support of Democracy	-	86.930	-	-	-	86.930	-	-	-	-	86.930	86.930
XT Assistance to people in Central Asia of Polish extraction	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total for General Activities</b>	-	1.170.396	-	-	-	1.170.396	-	-	-	-	1.170.396	1.170.396
<b><u>Interns</u></b>												
XE Tajik Intern	-	11.825	-	-	-	11.825	-	-	-	-	11.825	11.825
XG Georgian Intern	-	-	-	-	-	-	-	-	-	-	-	-
XL ODIHR Internships	-	153.262	-	-	-	153.262	-	-	-	-	153.262	153.262
<b>Total for Interns</b>	-	165.087	-	-	-	165.087	-	-	-	-	165.087	165.087

## Statement XXXI

(Continued)

FUND	Cash on hand and in Banks	Due from General Fun	Contributions Receivable	Pre- payments	Accounts Receivable	Total Assets	Accounts Payable	Reserve for Income Rec' nliq. Oblig	In Advance	Due to General Fun	Fund Balance	Total Liabilities
<b><u>Meetings and Seminars</u></b>												
XA Implementation Meeting	-	1.873	-	-	-	1.873	-	-	-	-	1.873	1.873
XJ Environmental Seminar in Tashkent	-	346	-	-	-	346	-	-	-	-	346	346
XK Joint ODIHR/VERTIC Seminar in Caucasus	-	-	-	-	-	-	-	-	-	-	-	-
XM Women's Seminar in Warsaw	-	113.984	-	-	-	113.984	-	-	-	-	113.984	113.984
XO Implementation Meeting Warsaw	-	-	-	-	-	-	-	-	-	104.388	(104.388)	-
XP Human Dimension Seminar	-	4.198.829	-	-	-	4.198.829	-	-	-	-	4.198.829	4.198.829
<b>Total for Meetings and Seminars</b>	-	<b>4.315.032</b>	-	-	-	<b>4.315.032</b>	-	-	-	<b>104.388</b>	<b>4.210.644</b>	<b>4.315.032</b>
<b><u>Human Rights</u></b>												
XQ Democracy and Human Rights in Central As	-	6.299.748	-	-	-	6.299.748	-	-	-	-	6.299.748	6.299.748
XZ Tajik Ombudsperson	-	47.580	-	-	-	47.580	-	-	-	-	47.580	47.580
<b>Total for Human Rights</b>	-	<b>6.347.328</b>	-	-	-	<b>6.347.328</b>	-	-	-	-	<b>6.347.328</b>	<b>6.347.328</b>
<b>GRAND TOTAL</b>	-	<b>11.997.843</b>	-	-	-	<b>11.997.843</b>	-	-	-	<b>104.388</b>	<b>11.893.455</b>	<b>11.997.843</b>

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

**Schedule 4**

**Report on Voluntary Contributions  
as at 31 December 1997**

(in Austrian Schillings)

Participating States/D	Purpose	Contributions Pledged	Contributions Received during 1997
<b><u>General Activities</u></b>			
XF Finland	Special conditions established by the donor	599.274	599.274
XT Norway	Assistance to people in Central Asia of Polish extraction	59.500	59.500
	<b>Total for General Activities</b>	<b>658.773</b>	<b>658.774</b>
<b><u>Interns</u></b>			
XL United Kingdom	ODIHR Internships	193.830	193.830
	<b>Total for Interns</b>	<b>193.830</b>	<b>193.830</b>
<b><u>Meetings and Seminars</u></b>			
XK United Kingdom	Joint ODIHR/VERTIC Seminar in Caucasus	387.660	387.660
XM Denmark	Women's Seminar in Warsaw	103.434	103.434
XM Finland	Women's Seminar in Warsaw	103.200	103.200
XM Norway	Women's Seminar in Warsaw	100.412	100.412
XM Switzerland	Women's Seminar in Warsaw	85.320	85.320
XM Sweden	Women's Seminar in Warsaw	100.000	-
XO Canada	Implementation Meeting Warsaw	51.420	51.420
XO Switzerland	Implementation Meeting Warsaw	85.800	85.800
XO Denmark	Implementation Meeting Warsaw	112.500	-
XP Norway	Human Dimension Seminar	4.198.829	4.198.829
UA Netherlands	Professional Training Programme for Russian Judges	415.625	-
	<b>Total for Meetings and Seminars</b>	<b>5.744.200</b>	<b>5.116.075</b>
<b><u>Human Rights</u></b>			
XQ Denmark	Democracy and Human Rights in Central As	6.299.748	6.299.748
	<b>Total for Human Rights</b>	<b>6.299.748</b>	<b>6.299.748</b>
	<b>GRAND TOTAL</b>	<b>12.896.551</b>	<b>12.268.427</b>

# VOLUNTARY FUND FOR ACTIVITIES RELATING TO ECONOMIC ASPECTS OF SECURITY

## Statement XXXII

### Income and Expenditure for the year ended 31 December 1997

(in Austrian Schillings)

FUND		Fund Balance 1. 1. 1997	Contributions Received (Schedule 5)	Other Income	Total Income	Expenditure	Fund Adjustment	Fund Balance 31. 12. 1997
<b><u>Seminars and Meetings</u></b>								
TZ	Economic and Environmental Dimension Seminars	-	4.974.560	-	4.974.560	-	-	4.974.560
	<b>Total for Meetings and Seminars</b>	-	<b>4.974.560</b>	-	<b>4.974.560</b>	-	-	<b>4.974.560</b>
	<b>GRAND TOTAL</b>	-	<b>4.974.560</b>	-	<b>4.974.560</b>	-	-	<b>4.974.560</b>

# VOLUNTARY FUND FOR ACTIVITIES RELATING TO ECONOMIC ASPECTS OF SECURITY

## Statement XXXIII

Assets and Liabilities  
as at 31 December 1997

(in Austrian Schillings)

FUND		Cash on hand and in Banks	Due from General Fun	Contributions Receivable	Pre- payments	Accounts Receivable	Total Assets	Accounts Payable	Reserve for Unliq. Oblig.	Income Rec'd In Advance	Due to General Fund	Fund Balance	Total Liabilities
<b><u>Seminars and Meetings</u></b>													
TZ	Economic and Environmental Dimension Seminars	-	4.974.560	-	-	-	4.974.560	-	-	-	-	4.974.560	4.974.560
	<b>Total for Meetings and Seminars</b>	-	4.974.560	-	-	-	4.974.560	-	-	-	-	4.974.560	4.974.560
	<b>GRAND TOTAL</b>	-	4.974.560	-	-	-	4.974.560	-	-	-	-	4.974.560	4.974.560

**VOLUNTARY FUND FOR ACTIVITIES  
RELATING TO ECONOMIC ASPECTS OF SECURITY**

**Schedule 5**

**Report on Voluntary Contributions  
as at 31 December 1997**

(in Austrian Schillings)

		Contributions Pledged	Contributions Received during 1997
Participating States/Donors	Purpose		
<b><u>Meetings and Seminars</u></b>			
TZ United States of America	Economic and Environmental Dimension Seminars	4.974.560	4.974.560
	<b>Total for Meetings and Seminars</b>	<b>4.974.560</b>	<b>4.974.560</b>
	<b>GRAND TOTAL</b>	<b>4.974.560</b>	<b>4.974.560</b>

# OTHER ACTIVITIES OR SPECIAL PROJECTS FINANCED BY VOLUNTARY CONTRIBUTIONS

Statement XXXIV  
Income and Expenditure  
for the year ended 31 December 1997  
(in Austrian Schillings)

FUND	Fund Balance 1. 1. 1997	Contributions Received (Schedule 6)	Other Income (Schedule 2)	Total Income	Expenditure	Fund Adjustment	Fund Balance 31. 12. 1997
<b><u>Seminars and Meetings</u></b>							
VA Economic Forum Seminar -Bishkek	215.641	-	-	-	-	-	215.641
VE Economic Forum Seminar -East Europe	20.347	-	-	-	-	-	20.347
VC International Seminar on Tolerance	161.517	-	-	-	-	-	161.517
VH Human Dimension Seminar	-	-	-	-	-	-	-
XN Workshops on Freedom of Movement	-	244.916	-	244.916	20.316	-	224.600
VS Meeting of Experts on Minorities	-	-	-	-	-	-	-
VF Seminar on Inter-Ethnic Relations and Regional Co-operation	258.068	-	-	-	-	-	258.068
VL Latvia Seminar	73.234	-	-	-	-	(59.500)	13.734
VQ Print Media Seminar	58.800	-	-	-	-	-	58.800
VJ Judicial Seminar (Rule of Law)	502.111	-	-	-	502.111	-	-
VY Rule of Law Seminar	294	800.143	-	800.143	341.340	-	459.097
ZB Round Table Conference in Noordwijk	(1.566)	-	-	-	-	1.566	-
ZD Round Table Conference in Warsaw	-	-	-	-	-	-	-
<b>Total for Meetings and Seminars</b>	<b>1.288.446</b>	<b>1.045.059</b>	<b>-</b>	<b>1.045.059</b>	<b>863.767</b>	<b>(57.934)</b>	<b>1.411.804</b>

## Statement XXXIV

(Continued)

FUND		Fund Balance 1. 1. 1997	Contributions Received (Schedule 6)	Other Income (Schedule 2)	Total Income	Expenditure	Fund Adjustment	Fund Balance 31. 12. 1997
<b><u>Interns</u></b>								
VP	Albanian Intern	448	-	-	-	-	-	448
VI	Bulgarian Intern	30.315	-	-	-	-	-	30.315
VK	Kyrgyz Intern	-	-	-	-	-	-	-
VR	Roma Intern	1.330	-	-	-	-	-	1.330
<b>Total for Interns</b>		<b>32.093</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32.093</b>
<b><u>Election Support</u></b>								
VB	Election Monitoring Chechnya, Azerbaijan, Russia and Georgia	-	-	-	-	-	-	-
VW	Elections	-	-	-	-	-	-	-
<b>Total for Election Support</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Voluntary Contributions Relating to Albania</u></b>								
TB	Elections in Albania	-	1.546.631	-	1.546.631	1.371.167	-	175.464
TC	Elections in Albania	-	16.626.000	-	16.626.000	10.093.238	-	6.532.762
TF	Elections in Albania	-	3.606.600	-	3.606.600	5.328.000	-	(1.721.400)
ZX	Support for OSCE Activities in Albania	-	9.187.754	-	9.187.754	6.697.463	-	2.490.291
TD	Support for Constitutional Process in Albania	-	671.404	-	671.404	516.148	-	155.256
TE	Support for OSCE Activities in Albania	-	2.216.433	-	2.216.433	-	-	2.216.433
TG	Senior Financial Expert to Albania	-	122.144	-	122.144	-	-	122.144
<b>Total for Volunt. Contrib. Relating to Albania</b>		<b>-</b>	<b>33.976.966</b>	<b>-</b>	<b>33.976.966</b>	<b>24.006.016</b>	<b>-</b>	<b>9.970.950</b>



## Statement XXXIV

(Continued)

FUND		Fund Balance 1. 1. 1997	Contributions Received (Schedule 6)	Other Income (Schedule 2)	Total Income	Expenditure	Fund Adjustment	Fund Balance 31. 12. 1997
<b><u>Voluntary Contributions Relating to Chechnya</u></b>								
ZH	Elections in Chechnya	319.200	-	-	-	319.000	-	200
ZJ	Elections in Chechnya	-	329.861	-	329.861	323.400	-	6.461
ZK	Elections in Chechnya	804.640	237.647	-	237.647	992.732	-	49.555
ZL	Elections in Chechnya	-	217.592	-	217.592	198.803	-	18.789
ZM	Elections in Chechnya	-	373.950	-	373.950	367.500	-	6.450
ZN	Elections in Chechnya	-	356.857	-	356.857	356.857	-	-
ZO	Elections in Chechnya	353.100	-	-	-	353.100	-	-
ZP	Elections in Chechnya	-	629.852	-	629.852	622.642	-	7.210
ZQ	Elections in Chechnya	-	366.000	-	366.000	366.000	-	-
ZR	Elections in Chechnya	-	329.862	-	329.862	327.481	-	2.381
ZS	Elections in Chechnya	-	1.375.232	-	1.375.232	1.360.000	-	15.232
ZT	Elections in Chechnya	-	356.858	-	356.858	354.313	-	2.545
ZU	Elections in Chechnya	-	207.816	-	207.816	200.684	-	7.132
ZV	Elections in Chechnya	-	358.500	-	358.500	330.248	-	28.252
ZW	Elections in Chechnya	-	87.370	-	87.370	73.911	-	13.459
<b><i>Sub-total - carried forward</i></b>		<b><i>1.476.940</i></b>	<b><i>5.227.397</i></b>	<b><i>-</i></b>	<b><i>5.227.397</i></b>	<b><i>6.546.671</i></b>	<b><i>-</i></b>	<b><i>157.666</i></b>

## Statement XXXIV

(Continued)

FUND		Fund Balance 1. 1. 1997	Contributions Received (Schedule 6)	Other Income (Schedule 2)	Total Income	Expenditure	Fund Adjustment	Fund Balance 31. 12. 1997
<b>Sub-total - brought forward</b>		<b>1.476.940</b>	<b>5.227.397</b>	<b>-</b>	<b>5.227.397</b>	<b>6.546.671</b>	<b>-</b>	<b>157.666</b>
ZY	Exhumation / Identification of Bodies	-	1.028.339	-	1.028.339	618.770	-	409.569
ZZ	Orphanage Home in Grozny	-	237.395	-	237.395	-	-	237.395
<b>Total for Volunt. Contrib. Relating to Chechnya</b>		<b>1.476.940</b>	<b>6.493.131</b>	<b>-</b>	<b>6.493.131</b>	<b>7.165.441</b>	<b>-</b>	<b>804.630</b>
<b><u>Projects Relating to the Mission in Bosnia and Herzegovina</u></b>								
WY	Implementation of Limited Arms Agreement in the Federal Republic of Yugoslavia	-	10.979.860	-	10.979.860	10.979.860	-	-
WZ	Implementation of Limited Arms Agreement in Bosnia and Herzegovina	-	1.562.500	-	1.562.500	1.562.500	-	-
ZC	Salaries and Services for Spanish Election Supervisors and Monitors	99.873	-	-	-	5.645	-	94.228
ZI	Legal aid in Banja Luka	30.237	46.464	-	46.464	76.701	-	-
<b>Total for Projects Relating to the Mission in BiH</b>		<b>130.110</b>	<b>12.588.824</b>	<b>-</b>	<b>12.588.824</b>	<b>12.624.706</b>	<b>-</b>	<b>94.228</b>
<b><u>Special Projects</u></b>								
VT	Migration expert	-	1.512.415	-	1.512.415	701.214	-	811.201
VV	South East European Co-operative Initiative	-	2.434.374	-	2.434.374	2.419.973	-	14.401
VZ	Sanctions Assistance Missions	44.000	-	-	-	-	-	44.000
VM	OSCE Missions	-	-	-	-	-	-	-
<b>Sub-total - carried forward</b>		<b>44.000</b>	<b>3.946.789</b>	<b>-</b>	<b>3.946.789</b>	<b>3.121.187</b>	<b>-</b>	<b>869.602</b>

## Statement XXXIV

(Continued)

FUND		Fund Balance 1. 1. 1997	Contributions Received (Schedule 6)	Other Income (Schedule 2)	Total Income	Expenditure	Fund Adjustment	Fund Balance 31. 12. 1997
<i>Sub-total - brought forward</i>		44.000	3.946.789	-	3.946.789	3.121.187	-	869.602
VG	High Level Planning Group	20.581	-	-	-	-	-	20.581
VD	Study on a Communication Strategy	-	-	-	-	-	-	-
ZG	Study on Tensions in the Kyrgyzstan Region	120.882	-	-	-	94.072	-	26.810
XX	Humanitarian Assistance in Tajikistan	-	10.857	-	10.857	11.108	-	(251)
VN	Provision of Documentation and Conference Services	40.919	-	500	500	-	-	41.419
ZA	Report on preventive diplomacy	220.000	-	-	-	220.000	-	-
<b>Total for Special Projects</b>		<b>446.382</b>	<b>3.957.646</b>	<b>500</b>	<b>3.958.146</b>	<b>3.446.367</b>	<b>-</b>	<b>958.161</b>
<b>GRAND TOTAL</b>		<b>3.373.971</b>	<b>58.061.626</b>	<b>500</b>	<b>58.062.126</b>	<b>48.106.297</b>	<b>(57.934)</b>	<b>13.271.866</b>

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

Statement XXXV  
Assets and Liabilities  
as at 31 December 1997  
(in Austrian Schillings)

FUND	Cash on hand and in Banks	Due from General Fund	Contributions Receivable	Pre- payments	Accounts Receivable	Total Assets	Accounts Payable	Reserve for Unliq. Oblig.	Income Rec'd In Advance	Due to General Fund	Fund Balance	Total Liabilities
<b><u>Seminars and Meetings</u></b>												
VA Economic Forum Seminar -Dishkek	-	206.501	-	-	9.140	215.641	-	-	-	-	215.641	215.641
VE Economic Forum Seminar -East Europe	-	20.347	-	-	-	20.347	-	-	-	-	20.347	20.347
VC International Seminar on Tolerance	-	161.517	-	-	-	161.517	-	-	-	-	161.517	161.517
VH Human Dimension Seminar	-	-	-	-	-	-	-	-	-	-	-	-
XN Workshops on Freedom of Movement	-	224.600	-	-	-	224.600	-	-	-	-	224.600	224.600
VS Meeting of Experts on Minorities	-	-	-	-	-	-	-	-	-	-	-	-
VF Seminar on Inter-Ethnic Relations and Regional Co-operation	-	258.068	-	-	-	258.068	-	-	-	-	258.068	258.068
VL Latvia Seminar	-	13.734	-	-	-	13.734	-	-	-	-	13.734	13.734
VQ Print Media Seminar	-	58.800	-	-	-	58.800	-	-	-	-	58.800	58.800
VJ Judicial Seminar (Rule of Law)	-	-	-	-	-	-	-	-	-	-	-	-
VY Rule of Law Seminar	-	459.097	-	-	-	459.097	-	-	-	-	459.097	459.097
ZB Round Table Conference in Noordwijk	-	-	-	-	-	-	-	-	-	-	-	-
ZD Round Table Conference in Warsaw	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total for Meetings and Seminars</b>	-	1.402.664	-	-	9.140	1.411.804	-	-	-	-	1.411.804	1.411.804
<b><u>Interns</u></b>												
VP Albanian Intern	-	448	-	-	-	448	-	-	-	-	448	448
VI Bulgarian Intern	-	30.315	-	-	-	30.315	-	-	-	-	30.315	30.315
VK Kyrgyz Intern	-	-	-	-	-	-	-	-	-	-	-	-
VR Roma Intern	-	1.330	-	-	-	1.330	-	-	-	-	1.330	1.330
<b>Total for Interns</b>	-	32.093	-	-	-	32.093	-	-	-	-	32.093	32.093

## Statement XXXV

(Continued)

FUND	Cash on hand and in Banks	Due from General Fund	Contributions Receivable	Pre- payments	Accounts Receivable	Total Assets	Accounts Payable	Reserve for Unliq. Oblig.	Income Rec'd In Advance	Due to General Fund	Fund Balance	Total Liabilities
<b><u>Election Support</u></b>												
VB Election Monitoring Chechnya, Azerbaijan, Russia and Georgia	-	-	-	-	-	-	-	-	-	-	-	-
VW Elections	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total for Election Support</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b><u>Voluntary Contributions Relating to Albania</u></b>												
TB Elections in Albania	-	175.464	-	-	-	175.464	-	-	-	-	175.464	175.464
TC Elections in Albania	-	8.602.227	-	-	-	8.602.227	1.232.758	836.707	-	-	6.532.762	8.602.227
TF Elections in Albania	-	3.606.600	-	-	-	3.606.600	5.328.000	-	-	-	(1.721.400)	3.606.600
ZX Support for OSCE Activities in Albania	-	2.490.291	-	-	-	2.490.291	-	-	-	-	2.490.291	2.490.291
TD Support for Constitutional Process in Albania	-	155.256	-	-	-	155.256	-	-	-	-	155.256	155.256
TE Support for OSCE Activities in Albania	-	2.216.433	-	-	-	2.216.433	-	-	-	-	2.216.433	2.216.433
TG Senior Financial Expert to Albania	-	122.144	-	-	-	122.144	-	-	-	-	122.144	122.144
<b>Total for Volunt. Contrib. Relating to Albania</b>	-	17.368.415	-	-	-	17.368.415	6.560.758	836.707	-	-	9.970.950	17.368.415
<b><u>Voluntary Contributions Relating to Chechnya</u></b>												
ZH Elections in Chechnya	-	200	-	-	-	200	-	-	-	-	200	200
ZJ Elections in Chechnya	-	6.461	-	-	-	6.461	-	-	-	-	6.461	6.461
ZK Elections in Chechnya	-	49.555	-	-	-	49.555	-	-	-	-	49.555	49.555
ZL Elections in Chechnya	-	18.789	-	-	-	18.789	-	-	-	-	18.789	18.789
ZM Elections in Chechnya	-	6.450	-	-	-	6.450	-	-	-	-	6.450	6.450
ZN Elections in Chechnya	-	-	-	-	-	-	-	-	-	-	-	-
ZO Elections in Chechnya	-	-	-	-	-	-	-	-	-	-	-	-
ZP Elections in Chechnya	-	7.210	-	-	-	7.210	-	-	-	-	7.210	7.210
<b>Sub-total - carried forward</b>	-	88.665	-	-	-	88.665	-	-	-	-	88.665	88.665

## Statement XXXV

(Continued)

FUND	Cash on hand and in Banks	Due from General Fund	Contributions Receivable	Pre- payments	Accounts Receivable	Total Assets	Accounts Payable	Reserve for Unliq. Oblig.	Income Rec'd In Advance	Due to General Fund	Fund Balance	Total Liabilities
<i>Sub-total - brought forward</i>	-	88.665	-	-	-	88.665	-	-	-	-	88.665	88.665
ZQ Elections in Chechnya	-	-	-	-	-	-	-	-	-	-	-	-
ZR Elections in Chechnya	-	2.381	-	-	-	2.381	-	-	-	-	2.381	2.381
ZS Elections in Chechnya	-	15.232	-	-	-	15.232	-	-	-	-	15.232	15.232
ZT Elections in Chechnya	-	2.545	-	-	-	2.545	-	-	-	-	2.545	2.545
ZU Elections in Chechnya	-	7.132	-	-	-	7.132	-	-	-	-	7.132	7.132
ZV Elections in Chechnya	-	28.252	-	-	-	28.252	-	-	-	-	28.252	28.252
ZW Elections in Chechnya	-	13.459	-	-	-	13.459	-	-	-	-	13.459	13.459
ZY Exhumation / Identification of Bodies	-	409.569	-	-	-	409.569	-	-	-	-	409.569	409.569
ZZ Orphanage Home in Grozny	-	237.395	-	-	-	237.395	-	-	-	-	237.395	237.395
<b>Total for Volunt. Contrib. Relating to Chechnya</b>	-	804.630	-	-	-	804.630	-	-	-	-	804.630	804.630
<b><u>Projects Relating to the Mission in Bosnia and Herzegovina</u></b>												
WY Implementation of Limited Arms Agreement in the Federal Republic of Yugoslavia	-	-	-	-	-	-	-	-	-	-	-	-
WZ Implementation of Limited Arms Agreement in in Bosnia and Herzegovina	-	-	-	-	-	-	-	-	-	-	-	-
ZC Salaries and Services for Spanish Election Supervisors and Monitors	-	94.228	-	-	-	94.228	-	-	-	-	94.228	94.228
ZI Legal aid in Banja Luka	-	-	-	-	28.419	28.419	-	-	-	28.419	-	28.419
<b>Total for Projects Relating to the Mission in BiH</b>	-	94.228	-	-	28.419	122.647	-	-	-	28.419	94.228	122.647
<b><u>Special Projects</u></b>												
VT Migration expert	-	811.201	-	-	-	811.201	-	-	-	-	811.201	811.201
VV South East European Co-operative Initiative	-	14.401	-	-	-	14.401	-	-	-	-	14.401	14.401
VZ Sanctions Assistance Missions	-	44.000	-	-	-	44.000	-	-	-	-	44.000	44.000
<i>Sub-total - carried forward</i>	-	869.602	-	-	-	869.602	-	-	-	-	869.602	869.602

Statement XXXV  
(Continued)

Cash												
FUND	on hand and in Banks	Due from General Fund	Contributions Receivable	Pre- payments	Accounts Receivable	Total Assets	Accounts Payable	Reserve for Uniq. Oblig.	Income Rec'd In Advance	Due to General Fund	Fund Balance	Total Liabilities
VM OSCE Missions	-	-	-	-	-	-	-	-	-	-	869,602	-
VG High Level Planning Group	-	20,581	-	-	-	20,581	-	-	-	-	20,581	-
VD Study on a Communication Strategy	-	-	-	-	-	-	-	-	-	-	-	-
ZG Study on Tensions in the Kyrgyzstan Region	-	26,810	-	-	-	26,810	-	-	-	-	26,810	-
XX Humanitarian Assistance in Tajikistan	-	-	-	-	-	-	-	-	-	251	(251)	-
VN Provision of Documentation and Conference Services	-	41,419	-	-	-	41,419	-	-	-	-	41,419	41,419
ZA Report on preventive diplomacy	-	-	-	-	-	-	-	-	-	-	-	-
Total for Special Projects	-	958,412	-	-	-	958,412	-	-	-	251	958,161	958,412
GRAND TOTAL	-	20,660,442	-	-	-	20,698,001	6,560,758	836,707	-	28,670	13,271,866	20,698,001

Sub-total - brought forward

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

**Schedule 6**

**Report on Voluntary Contributions  
as at 31 December 1997**

(in Austrian Schillings)

Participating States/Donors	Purpose	Contributions Pledged	Contributions Received during 1997
<b><u>Seminars and Meetings</u></b>			
XN United States of America	Workshops on Freedom of Movement	244.916	244.916
VY Canada	Rule of Law & Workshop on Judicial Reform	381.650	381.650
VY United Kingdom	Rule of Law & Workshop on Judicial Reform	418.493	418.493
<b>Total for Seminars and Meetings</b>		<b>1.045.059</b>	<b>1.045.059</b>
<b><u>Voluntary Contributions Relating to Albania</u></b>			
TB Japan	Elections in Albania	1.546.631	1.546.631
TC European Commission/ European Union	Elections in Albania	16.626.000	16.626.000
TF Italy	Elections in Albania	5.808.484	3.606.600
ZX United States of America	Support for OSCE Activities in Albania	9.187.754	9.187.754
TD United States of America	Support for Constitutional Process in Albania	671.404	671.404
TE United States of America	Support for OSCE Activities in Albania	2.216.433	2.216.433
TG Switzerland	Senior Financial Expert to Albania	122.144	122.145
<b>Total for Volunt. Contrib. Relating to Albania</b>		<b>36.178.850</b>	<b>33.976.966</b>
<b><u>Voluntary Contributions Relating to Chechnya</u></b>			
ZJ Ireland	Elections in Chechnya	329.861	329.861
ZK Switzerland	Elections in Chechnya	237.647	237.647
ZL Norway	Elections in Chechnya	217.592	217.592
ZM United States of America	Elections in Chechnya	373.950	373.950
ZN Netherlands	Elections in Chechnya	356.857	356.857
ZP Denmark	Elections in Chechnya	629.852	629.852
ZQ Luxembourg	Elections in Chechnya	366.000	366.000
ZR Finland	Elections in Chechnya	329.862	329.862
<b>Sub-total - carried forward</b>		<b>2.841.621</b>	<b>2.841.621</b>



## Schedule 6 (continued)

Participating States/Donors		Purpose	Contributions Pledged	Contributions Received during 1997
		<i>Sub-total - brought forward</i>	<i>2.841.621</i>	<i>2.841.621</i>
ZS	European Commission/ European Union	Elections in Chechnya	1.375.232	1.375.232
ZT	Italy	Elections in Chechnya	356.858	356.858
ZU	France	Elections in Chechnya	207.816	207.816
ZV	United States of America	Elections in Chechnya	358.500	358.500
ZW	Canada	Elections in Chechnya	87.370	87.370
ZY	Norway	Exhumation / Identification of Bodies	121.643	121.643
ZY	Switzerland	Exhumation / Identification of Bodies	642.196	642.196
ZY	United Kingdom	Exhumation / Identification of Bodies	264.500	264.500
ZZ	Denmark	Orphanage Home in Grozny	88.200	88.200
ZZ	Norway	Orphanage Home in Grozny	149.195	149.195
		<b>Total for Volunt. Contrib. Relating to Chechnya</b>	<b>6.493.131</b>	<b>6.493.132</b>
<b><u>Projects Relating to the Mission in Bosnia and Herzegovina</u></b>				
WY	United States of America	Implementation of Limited Arms Agreement in the Federal Republic of Yugoslavia	10.979.860	10.979.860
WZ	Netherlands	Implementation of Limited Arms Agreement in in Bosnia and Herzegovina	1.562.500	1.562.500
ZI	Netherlands	Legal aid in Banja Luka	46.464	46.464
		<b>Total for Projects Relating to the Mission in BiH</b>	<b>12.588.824</b>	<b>12.588.824</b>
<b><u>Special Projects</u></b>				
VT	United States of America	Migration expert	1.512.415	1.512.415
VV	Austria	South East European Co-operative Initiative	1.205.000	1.205.000
VV	Switzerland	South East European Co-operative Initiative	332.274	332.274
VV	United States of America	South East European Co-operative Initiative	897.100	897.100
XX	United States of America	Humanitarian Assistance in Tajikistan	10.857	10.857
		<b>Total for Special Projects</b>	<b>3.957.646</b>	<b>3.957.646</b>
		<b>GRAND TOTAL</b>	<b>60.263.510</b>	<b>58.061.627</b>

## **Notes to the 1997 OSCE Financial Statements**

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

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

B) The OSCE operated the following funds in 1997:

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

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

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

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

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

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

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

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

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

This fund covered the operations related to tasks in Bosnia and Herzegovina and was allocated to the following main programmes: i) the OSCE Mission to Bosnia and Herzegovina, ii) the OSCE Secretariat Augmentation, iii) the ODIHR Augmentation, iv) Regional Stabilization Tasks and v) tasks carried out by the Federal Ombudsmen

#### **6) OSCE Activities in Albania:**

This fund covered the operations related to the activities in Albania and was allocated to the following programmes: i) the OSCE Presence in Albania, ii) assistance in the elections held in 1997 and iii) activities of the Personal Representative of the Chairman in Office.

#### **7) Mission Funds:**

These funds covered the operations of all OSCE Missions, the OSCE Assistance Group to Chechnya, the Sanctions Co-ordinator and all Sanctions Assistance Missions. The mandate for the Sanctions Co-ordinator and the Assistance Missions expired on 30 September 1996. Included are also the activities of the Special Representatives to the Estonian Government Commission on Military Pensioners and to the Joint Commission on the legal status of the Skrunda radar station. It should be noted that the operations of the Mission to Croatia were expanded during 1997.

#### **8) Voluntary Funds:**

These funds consisted of:

- i) The Fund to Foster the Integration of Recently Admitted Participating States,
- ii) The Fund for Voluntary Contributions to Support OSCE Action for Peace, Democracy and Stability in Bosnia and Herzegovina,
- iii) The Voluntary Fund for Activities relating to Economic Dimension Seminars related to Economic Aspects of Security,
- iv) Funds for Other Activities and Special Projects.

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

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

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

F) The purchase costs of supplies and equipment are charged to expenditure at the time when the goods are received and paid for. Due to the ever increasing expansion and complexity of the Organization's tasks and duties, it has become necessary to integrate OSCE records into a cohesive structure. The introduction of an integrated information technology strategy includes an automated inventory system which is to be co-ordinated with the other related departments. The implementation of this IT application is expected to begin in 1998. The records produced will reflect the acquisition values, where possible, or the closest estimate in cases where the acquisition cost was not available. Consequently, at present the OSCE holds no inventory accounts and the value of the equipment is not controlled by the General Ledger. However, the OSCE includes each piece of equipment on a separate database which is updated to account for new purchases. These lists will be integrated as part of the IT strategy planned for the OSCE.

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

H) Not yet reimbursed value added tax (VAT) was, in 1997, recorded as receivables from the Host Governments by the Secretariat in Vienna, the ODIHR in Warsaw, the Prague Office in Prague and by the HCNM in The Hague. The governments of Germany and The Netherlands have also agreed to refund the VAT tax to the OSCE on purchases of services made by the organisation in these countries. The VAT incurred through the Mission purchases were charged to expenditure, as these amounts were insignificant and a refund would have been implausible. However, purchases made by the Secretariat on behalf of the Missions were recorded with the VAT as a receivable, when applicable.

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

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

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

#### **Note 2: The 1997 Budget**

A) The OSCE unified budget, as detailed in statements I and II, is based on the budget as approved by the Permanent Council on 19 December 1996 (PC Journal No. 95, PC Decision No. 150 refers) and on the following revisions undertaken by the Permanent Council during the course of the year :

(a) 30 January 1997 (PC Decision No. 152): Approval of a budget for OSCE Tasks in Bosnia and Herzegovina.

(b) 29 May 1997 (PC Decision No. 168): Approval of the budget for the OSCE Activities in Albania.

(c) 19 June 1997 (PC Decision No. 175): Approval of an increase for the budget line for the Personal Representative of the OSCE Chairman-in-Office on the Conflict dealt with by the OSCE Minsk Conference and his Field Assistants.

(d) 10 July 1997 (PC Decision No. 179): Approval of a supplementary budget for ODIHR due to the restructuring concept for future actions.

(e) 18 September 1997 (PC Decision No. 187): Approval of the revised budget for the OSCE Presence in Albania.

(f) 18 September 1997 (PC Decision No. 189): Approval of a supplementary budget for ODIHR for elections observation.

- (g) 20 November 1997 (PC Decision No. 196): Approval of the revised budget for the OSCE Mission to the Republic of Croatia due to the expansion of the Mission's operations.
- (h) 16 December 1997 (PC Decision No. 208): Approval for the carry forward of funds to renovate the new premises of the ODIHR.
- (i) 15 January 1998 (PC Decision No. 212): Approval of the reduction of the budgets due to savings and the decision to use these savings to finance the supplementary budgets approved during the course of 1997 (PC Decision No.'s 175, 179 and 189 refer).
- (j) 13 February 1997 (PC Decision No. 154): Release of the funds for the Mission to Georgia for the establishment of a branch office in Tshkinvali.
- (k) 10 April 1997 (PC Decision No. 161): Release of the funds for the re-cabling of the Secretariat and repairs to the network cabling in the Hofburg.
- (l) 5 June 1997 (PC Decision No. 170): Approval of the augmentation of the Mission to Tajikistan by three international staff members and the release of funds for the establishment of two additional branch offices.
- (m) Under PC Decision No.'s 178 (10/7/97), 181 (17/7/1997), 188 (18/9/1997), and 191 (30/10/1997): Authorize and provide the Secretary General with a spending authority within prescribed limits. These spending authorities had no effects on the 1997 approved budget

B) Thus, the final total budget for 1996 amounted to ATS 654,551,003. It comprised the following elements:

	(in ATS)
The General Fund	131,719,927
ODIHR	50,563,104
HCNM	12,727,500
Funds relating to the Conflict Dealt with by the OSCE Minsk Conference	28,527,675
OSCE Tasks in Bosnia and Herzegovina	248,875,795
OSCE Missions	157,938,107
<u>OSCE Presence in Albania</u>	<u>24,198,895</u>
<b>Total Budget for 1997</b>	<b>654,551,003</b>

C) 30 October 1997 (PC Decision No. 192): Approval of a budget for OSCE supervision and monitoring of the 1997 National Assembly elections in Republika Srpska and decided that all available funds from the Voluntary Fund to Support OSCE Action for Peace, Democracy and Stability in Bosnia and Herzegovina will be used to finance the expenses related to this budget. In this connection, all savings remaining from the unearmarked voluntary contributions for the municipal elections were allocated to finance these elections.



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

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

Common Services in Prague  
Item No. 27 - Finance

The provision for social security payments as included and approved in the 1997 Budget was based on 1996 expenditures. This amount turned out to be too low.

Office for Democratic Institutions and Human Rights (ODIHR)  
Item No. 34 - Elections

The over expenditure is due to the - partly unexpected - large scale involvement in the parliamentary elections in Albania, the presidential and parliamentary elections in Serbia (incl. an additional observation mission at the re-run), the Assembly elections in Republika Srpska, the presidential elections in Montenegro as well as the establishing of the post-election technical assistance mission in Podgorica.

Funds Relating to the Conflict dealt with by the OSCE Minsk Conference  
Item No. 48 - Personal Representative and Field Assistants

The over expenditures are due to one additional Field Assistant who joined in February, to increased travel activities of the Personal Representative and to the purchase of additional cars and replacement vehicles. It should be noted, however, that an amount of approx. ATS 420,000 has been generated from the sale of the old vehicles, which is not shown under this specific budget line but under "Miscellaneous Income"

Mission Funds  
Item No. 54 - Mission to Latvia

The budget was overspent by an amount of ATS 40,234. This over expenditure was on the one hand due to increased expenditures for local staff (social security and overtime) and on the other hand because of higher communication costs than anticipated.

Mission Funds  
Item No. 56 - Representative to the Estonian Government Commission

The over expenditure of ATS 31,068 is due to higher expenditures than anticipated for local staff and due to higher costs for lodging, whereas the latter increase is mainly caused by the development of the exchange rate USD versus ATS. The budget was based on a rate of USD 1 = 10,85, the average rate during 1997 amounted to USD 1 = ATS 12,2

OSCE Activities in Albania  
Item No. 78 - Elections Assistance

The over expenditure is due to several unexpected activities which arose during the intense and concentrated April-June election preparations, including several short-

notice missions to Rome by Elections staff to supervise preparation of ballots. In addition to that several elections staff were asked to remain in Albania following the 26 June first round of elections.

**Note 4: Income during 1997**

A) The 1997 income consisted of the following:

	(in ATS)
Income from Assessed Contributions	649,551,006
Reallocation from Miscellaneous Income	5,000,000
Miscellaneous Income	14,094,527
<u>Exchange Rate Gains</u>	<u>5,601,009</u>
<b>Total</b>	<b>674,246,542</b>
<u>Income from Voluntary Contributions</u>	<u>458,052,129</u>
<b>Grand Total</b>	<b>1,132,298,671</b>

B) The total amount billed in 1997 to participating States in accordance with the approved scale of assessments, amounted to ATS 649,551,003. In addition, participating States were billed an amount of ATS 30,000,000 to set up the Contingency Fund as decided under PC Decision No. 182 (17 July 1997). A reduction of ATS 29,903,944 to this amount was made by distributing the cash surplus declared for 1995 for OSCE institutions using the scale of distribution of 1995. An amount of ATS 829,816 was not distributed against the amount billed in 1997 for those participating States that were still in arrears for 1996 and previous years. A cash surplus of ATS 580,361 withheld prior to 1996 was distributed to participating States who paid their arrears for the same period.

**Note 5: Re-allocation of 1997 Income**

A) The approval of the revised 1997 budget, and specifically budgetary transfers, resulted in a reallocation of income between OSCE funds. Such reallocations took place between the budgets of the General Fund, the ODIHR, the OSCE Missions and the funds relating to the Conflict Dealt with by the OSCE Representative of the Chairman in Office on the Conflict in the Area of Nagorno-Karabakh.

These reallocations are summarized as follows:

	(in ATS)
The General Fund	(4,734,200)
ODIHR	5,782,246
OSCE Missions	1,324,884
<u>OSCE Representative in the Area of Nagorno-Karabakh</u>	<u>(2,372,930)</u>
<b>Total</b>	<b>-</b>

## Note 6: The Financial Results

A) The excess of income over expenditure for 1997 amounted to ATS 80,175,243. This includes the contributions receivable of the same year, which amounted to ATS 156,124,908. The net cash deficit is as follows:

	1995 (in ATS)	1996 (in ATS)	1997 (in ATS)
The General Fund	23,730,870	16,002,711	9,320,581
ODIHR	7,417,655	(476,155)	494,114
HCNM	(414,765)	1,176,737	129,537
Funds relating to the Conflict Dealt with by the OSCE Minsk Conference	(1,381,798)	5,330,245	12,813,687
OSCE Tasks in Bosnia and Herzegovina	-	(8,028,470)	7,222,334
OSCE Missions (excluding the OSCE Mission to Bosnia and Herzegovina)	37,700,864	11,051,530	(36,872,261)
Sanctions Co-ordinator and Assistance Missions	18,780,237	4,092,670	2,320,709
<b>Total Cash Surplus/Deficit</b>	<b>85,833,063</b>	<b>29,149,268</b>	<b>(4,571,299)</b>

The 1997 cash deficit shall be brought to the attention of the Permanent Council by the Secretary General, who will make proposals for appropriate action in due course.

B) The fund balances of the OSCE funds are not considered as operating reserves. They are used for the purpose of meeting imbalances in the current year's cash flows. Statement VI reflects the fund balances both on an accrual and on a cash basis of accounting. In accordance with PC Decision No. 133, it was decided that a Revolving Fund (RF) would be established to meet short-term cashflow requirements of duly authorized OSCE activities that may result from the thirty day period foreseen between billing and payment of assessed contributions. The amount of the RF has been set at a level of ATS 37,290,000 (see Statement XI). As well, under PC Decision No. 182, it was decided that a Contingency Fund should be established to enable the OSCE to act immediately after the adoption by the PC of a decision on a new OSCE activity and to cover the corresponding financial requirements prior to the approval of the relevant supplementary budget. The amount of this Fund has been set at a level of ATS 30,000,000 (see Statement XII).

C) Cash surpluses were credited in 1997 to the accounts of participating States as follows:

	(in ATS)
General Fund - 1995 Cash Surplus	23,730,870
ODIHR - 1995 Cash Surplus	7,417,655
HCNM - 1995 Cash Deficit	(414,765)
<b>Total</b>	<b>30,733,760</b>

1) The cash surplus of All Voluntary Funds amounted, in 1997, to ATS 50,497,939. The composition is as follows:

	(in ATS)
OSCE Tasks for Peace, Democracy and Stability in BiH	20,358,059
Fund for the Int. of Recently Adm. part. States	11,893,455
Economic Aspects of Security	4,974,560
Other	13,271,865
<b>Total</b>	<b>50,497,939</b>



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

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

- A) A reserve made in 1996 in the amount of ATS 1.3 million for unliquidated obligations was liquidated.
- B) Adjustments to the account payable of ATS 1.7 million which were overestimated in 1996.
- C) Adjustments to the earmarked contributions made by the EC/EU in connection with the Co-ordinator for International Monitoring at the level of ATS 2.4 million, and at the same time the liquidation of a liability in the amount of ATS 1.1 million.

**Note 8: Contributions Receivable as at 31 December 1997 (Statement VI)**

- A) At 31 December 1997 outstanding contributions for 1997 amounted to ATS 156.1 million, and an amount of ATS 30.4 million was still outstanding with respect to contributions for years prior to 1997.
- B) As at 20 February 1998, a total of ATS 41.3 million had been received against outstanding contributions for 1997 and prior years.

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

A) Accounts receivable reported in Statement VI do not include any provision for uncollectible amounts. The majority of the accounts receivable result from 1997 operations. The main items under the accounts receivable are as follows:

- a) an amount of ATS 7.4 million related to the advance payment of rent.
- b) an amount of ATS 14.1 million consists of prepaid taxes.
- c) an amount of ATS 10.1 million represents the reimbursement that the OSCE is claiming from the Open Skies Consultative Committee and the Joint Consultative Group for the cost of conference services.
- d) an amount of ATS 1.3 million consists of salaries paid to seconded staff members on behalf of their governments.
- e) an amount of ATS 6.3 million is related to payments made on behalf of the participating States for their Elections Observers.
- f) an amount of ATS 2.1 million represents a reimbursement from insurance and travel claims.
- g) an amount of ATS 1.3 million from the Sanctions Commission for communications costs.
- h) other/miscellaneous claims amounting to ATS 2.4 million.

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

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

- a) Seconded staff board & lodging and prepaid rent in Missions amounted to ATS 0.2 million and ATS 1.9 million, respectively.
- b) Prepayments consisted of the RESG contract for ATS 2.4 million.
- c) Other prepaid expenses in 1997 by the Secretariat, Communication costs, ODIHR and the HCNM (ATS 0.7 million)

Included in the prepaid expenses is an amount of ATS 45,736 as reconciling items under the Mission to Bosnia and Herzegovina pending follow-up and clarification.

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

A) Accounts payable represent outstanding payments for goods and services, which had been received/completed but not yet paid for at the end of the year. The accounts payable amounted to ATS 78.9 million. The main balances were:

- a) Cost of communication (ATS 9.8 million).
- b) Operational costs incurred by Governments in connection with the Minsk Process (ATS 0.9 million).
- c) Operational costs incurred by Governments in connection with the Sanctions Assistance Missions (ATS 0.9 million).
- d) A payment made by the OSCE in 1994, which was not deducted from the account by the bank (ATS 0.5 million).
- e) Board and lodging allowances of Mission Members of the OSCE Missions, and other operational costs (ATS 8.1 million).
- f) Board and lodging allowances of Mission Members relating to the OSCE Tasks in Bosnia and Herzegovina, and other operational costs (ATS 6.5 million).
- g) Costs incurred by the ODIHR relating to the Republika Srpska elections (ATS 1.8 million).
- h) Purchase of a vehicles for the Mission to Croatia (ATS 6.4 million).
- i) Travel and insurance costs for the General Fund, Missions, HCNM and OSCE Tasks in Bosnia and Herzegovina (ATS 5.1 million).
- j) IOM contract relating to services for Out of Country Voting (ATS 11.3 million).
- k) Contract related to the Albania elections (ATS 6.5 million).

- l) UNV contract for elections Supervisors (ATS 1.9 million).
- m) SFOR services and other costs (supervisor claims and vehicle rentals) related to the elections in Bosnia and Herzegovina for transportation (ATS 3.9 million).
- n) Contract relating to GWJ Europe (ATS 1.2 million).
- o) Unpaid rents (ATS 4.0 million)
- p) Other invoices received for various costs incurred in 1997 (ATS 10.0 million).

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

A) Unliquidated obligations represent commitments made to the current year's budget, although the goods and services have not been received/completed. The 1997 unliquidated obligations amounted to ATS 26.8 million. These are:

- a) helicopter transport costs in Bosnia and Herzegovina (ATS 4.5 million).
- b) social security costs for local staff of the Mission to Croatia (ATS 1.5 million)
- c) information technology costs (ATS 1.7 million)
- d) printing services not yet completed (ATS 0.2 million)
- e) staff costs (ATS 1.4 million).
- f) other goods and services (ATS 9.5 million)
- g) vehicles for the Mission to Croatia and the ODIHR (ATS 4.4 million)
- h) Carry forward of funds to renovate the new premises of the ODIHR (ATS 3.5 million) PC Decision No. 208 refers.

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

A) The income received in advance consisted partly of contributions received in 1993 and 1994 for a possible monitoring mission to the area of the conflict dealt with by the OSCE Minsk Conference. Such contributions amounted to ATS 5.6 million. Further to this, advance payments against the 1998 Assessed Contributions received in 1997 amounted to ATS 0.1 million.

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

A) The funds held for other parties totaled ATS 2,850,015 and consisted of funds held for the Swedish and Norwegian Governments and the Council of Europe (ATS 575,984, ATS 5,868 and ATS 37,441 respectively) as well as insurance money held in a trust account on behalf of a deceased mission member (ATS 2,230,721).

#### **Note 15: Cash Losses**

A) Losses of cash occurred in 1997 and amounted to a total of ATS 886,907.

B) The cash losses incurred were as follows:

Date difference was discovered	The location where the difference occurred	Difference amount (in ATS)	Description
June	Mission Bosnia & Herzegovina	704	Cash loss - Sarajevo
July	Mission Bosnia & Herzegovina	1,436	Cash loss - Mostar
May	Mission Bosnia & Herzegovina	32,324	Cash loss - Bihac
	Presence in Albania	20,795	Cash loss
July	Assistance Group to Chechnya	384,191	Robbery
July	Assistance Group to Chechnya	355,600	Robbery
June	Assistance Group to Chechnya	2,989	Robbery
	Assistance Group to Chechnya	11,935	Cash loss
	Mission to Estonia	4,902	Armed Robbery
	Mission to Croatia	72,031	Cash loss
	<b>Total:</b>	<b>886,907</b>	

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

#### **Note 16: Ex-Gratia Payments**

During 1997, the Secretary General approved an ex-gratia payment amounting to ATS 30,000 to cover physical rehabilitation and therapy costs for a driver, who became disabled after a traffic accident in connection with the general elections in Bosnia and Herzegovina.