

ORGANIZATION OF AMERICAN STATES

Combining Statement of Assets, Liabilities and Fund Balance

As of June 30, 2016 with comparative totals for 2015

(in thousands of USD)

	Regular Fund	Development Cooperation Fund	Specific Funds	Service Funds ^(A)	Elimination of Interfund Transactions	Combined	
						2016	2015
ASSETS							
Cash and Equity in OAS Treasury Fund	4,494	7,392	55,794	5,876	-	73,556	81,948
Deferred charges related to future year's appropriations (B)	8,874	-	-	-	-	8,874	5,453
Deferred charges related to future year's appropriations (Scholarships) (C)	2,220	-	-	-	(2,220)	-	-
Due from the Regular Fund (C)	-	-	2,220	-	(2,220)	-	-
Due from the Regular Fund to the OAS Treasury Fund for temporary loan (D)	-	-	11,004	828	(11,832)	-	-
Other Assets	6	-	1	47	-	54	118
Investment in fixed asset fund	49,491	-	-	-	-	49,491	50,559
Total Assets	65,085	7,392	69,019	6,751	(16,272)	131,975	138,078
LIABILITIES AND FUND BALANCE							
Unliquidated obligations	32,828	1,477	11,200	3,927	-	49,432	56,363
Amounts to be charged to future year's appropriations (B)	8,874	-	-	-	-	8,874	5,453
Amounts to be charged to future year's appropriations (Scholarships) (C)	-	-	2,220	-	(2,220)	-	-
Due to the Capital Fund for the OAS Scholarship and Training Programs (C)	2,220	-	-	-	(2,220)	-	-
Due to the OAS Treasury Fund for temporary loan (D)	11,832	-	-	-	(11,832)	-	-
Accounts payable and other liabilities	430	101	1,868	718	-	3,117	3,792
Reserve for payroll terminations	130	-	-	3,730	-	3,860	4,011
Demand notes payable	19,330	-	-	-	-	19,330	19,945
Total liabilities	75,644	1,578	15,288	8,375	(16,272)	84,613	89,564
FUND BALANCES							
Unrestricted reserve subfund	(40,720)	-	-	-	-	(40,720)	(45,912)
Fund balance	-	5,814	53,731	(1,624)	-	57,921	63,812
Total fund balance	(40,720)	5,814	53,731	(1,624)	-	17,201	17,900
Restricted for fixed assets	30,161	-	-	-	-	30,161	30,614
Total liabilities and fund balance	65,085	7,392	69,019	6,751	(16,272)	131,975	138,078

(A) Includes tax equalization account.

(B) Present value of OAS annuities (life payments to former Secretary Generals and former Assistant Secretary Generals).

(C) Temporary loan balance from the Regular Fund to the Capital Fund for the OAS Scholarship and Training Programs to be repaid by 2016 as per CEPCIDI/RES.187/11.

(D) Temporary loan of USD 11.8 as approved by the Permanent Council CP/RES. 1046 (2013/15).

ORGANIZATION OF AMERICAN STATES

Combining Statement of Changes in Fund Balance

For the period ended June 30, 2016 with comparative totals for 2015

(in thousands of USD)

	Regular Fund	Development Cooperation Fund	Specific Funds	Service Funds	(A) Elimination of Interfund Transactions	Combined	
						2016	2015
Increases							
Quota & pledge receipts	47,865	83	-	-	-	47,948	42,544
Less: prompt payment credits	(338)	-	-	-	-	(338)	(534)
Contributions	-	-	12,171	-	-	12,171	17,308
Tax reimbursement	-	-	-	1,559	-	1,559	3,936
Transfers	-	-	75	112	(176)	11	-
Interest Income from OAS Treasury Fund	7	4	126	1	-	138	118
Administrative and technical support	23	-	-	2,273	(2,296)	-	-
Rental	-	-	-	1,670	-	1,670	1,643
Replenishment of the Reserve Subfund	481	-	-	-	(481)	-	-
Other income & refunds	193	21	124	2,201	(1,553)	986	1,265
Total increases	48,231	108	12,496	7,816	(4,506)	64,145	66,280
Decreases							
Expenditures & obligations	70,948	861	24,008 ^(B)	7,106 ^(B)	(4,274)	98,649	109,211
New administration transition execution	-	-	-	-	-	-	1,068
Tax reimbursement	-	-	-	3,263	-	3,263	3,367
Transfers	-	-	446	76	(232)	290	346
Returns to donors	-	-	956	-	-	956	236
FONDEM grants	25	-	-	-	-	25	-
Total decreases	70,973	861	25,410	10,445	(4,506)	103,183	114,228
Net increase (decrease) during period	(22,742)	(753)	(12,914)	(2,629)	-	(39,038)	(47,948)
Fund balances, beginning of period	(17,978)	6,567	66,645	1,005	-	56,239	65,848
Fund balances, end of period	(40,720)	5,814	53,731	(1,624)	-	17,201	17,900

(A) Includes tax equalization account.

(B) Net execution, comprised of 2016 expenditures plus 2016 Unliquidated Obligations less carryover obligations.