

ORGANIZATION OF AMERICAN STATES

Combining Statement of Assets, Liabilities and Fund Balance

As of March 31, 2015 with comparative totals for 2014

(in thousands of USD)

	Regular Fund	Development Cooperation Fund	Specific Funds	Service Funds ^(A)	Elimination of Interfund Transactions	Combined	
						2015	2014
ASSETS							
Cash and Equity in OAS Treasury Fund	7,654	8,361	74,204	6,231	-	96,450	116,557
Deferred charges related to future year's appropriations (B)	5,453	-	-	-	-	5,453	5,578
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)	-	-	6,971	585	(7,556)	-	-
Advances to employees and other receivables	15	-	336	39	-	390	51
Investment in fixed asset fund	50,559	-	-	-	-	50,559	52,456
Total Assets	65,901	8,361	83,731	6,855	(11,996)	152,852	174,642
LIABILITIES AND FUND BALANCE							
Unliquidated obligations	53,964	566	13,806	5,874	-	74,210	68,790
Amounts to be charged to future year's appropriations (B)	5,453	-	-	-	-	5,453	5,578
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)	7,556	-	-	-	(7,556)	-	-
Accounts payable and other liabilities	958	13	1,496	647	-	3,114	6,071
Reserve for payroll terminations	164	-	-	3,458	-	3,622	3,597
Demand notes payable	19,945	-	-	-	-	19,945	20,525
Total liabilities	90,260	579	17,522	9,979	(11,996)	106,344	104,561
FUND BALANCES							
Restricted reserve subfund	1,514	-	-	-	-	1,514	(39,284)
Fund balance	(56,488)	7,782	66,209	(3,124)	-	14,379	77,434
Total fund balance	(54,974)	7,782	66,209	(3,124)	-	15,893	38,150
Restricted for fixed assets	30,614	-	-	-	-	30,614	31,931
Total liabilities and fund balance	65,900	8,361	83,731	6,855	(11,996)	152,851	174,642

(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 in successive annual installments by 2016 as per CEPCIDI/RES.187/11.

(D) Temporary transfer of funds from the OAS Treasury Fund as approved by the Permanent Council CP/RES. 1034 (1984/14).

ORGANIZATION OF AMERICAN STATES

Combining Statement of Changes in Fund Balance

For the period ended March 31, 2015 with comparative totals for 2014

(in thousands of USD)

	Regular Fund	Development Cooperation Fund	Specific Funds	Service Funds ^(A)	Elimination of Interfund Transactions	Combined	
						2015	2014
Increases							
Quota & pledge receipts	28,435	69	-	-	(61)	28,443	31,268
Less: prompt payment credits	(534)	-	-	-	-	(534)	(553)
Contributions	-	-	8,842	-	-	8,842	12,753
Tax reimbursement	-	-	-	3,936	-	3,936	188
Transfers	-	-	-	34	(34)	-	-
Administrative and technical support	-	-	-	800	(800)	-	-
Rental	-	-	-	1,072	-	1,072	984
Replenishment of the Reserve Subfund	483	-	-	-	(483)	-	-
Other income & refunds	32	-	98	1,163	(880)	413	446
Total increases	28,416	69	8,940	7,005	(2,258)	42,172	45,086
Decreases							
Expenditures & obligations	73,339	146	12,858 ^(B)	6,746 ^(B)	(2,184)	90,905	87,643
New administration transition execution	84	-	-	-	-	84	-
Tax reimbursement	-	-	-	1,032	-	1,032	999
Transfers	-	-	164	7	(74)	97	172
Returns to donors	-	-	9	-	-	9	83
FONDEM grants	-	-	-	-	-	-	40
Total decreases	73,423	146	13,031	7,785	(2,258)	92,127	88,937
Net increase (decrease) during period	(45,007)	(77)	(4,091)	(780)	-	(49,955)	(43,851)
Fund balances, beginning of period	(9,967)	7,859	70,300	(2,344)	-	65,848	82,001
Fund balances, end of period	(54,974)	7,782	66,209	(3,124)	-	15,893	38,150

(A) Includes tax equalization account.

(B) Net execution, comprised of 2015 expenditures plus 2015 Unliquidated Obligations less carryover obligations.