

ORGANIZATION OF AMERICAN STATES

Combining Statement of Assets, Liabilities and Fund Balance

As of September 30, 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	-	8,083	60,651	5,928	-	74,662	83,924
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)	-	-	8,397	821	(9,218)	-	-
Advances to employees and other receivables	6	-	1	38	-	45	61
Investment in fixed asset fund	50,722	-	-	-	-	50,722	52,102
Total Assets	58,401	8,083	71,269	6,787	(13,658)	130,882	141,665
LIABILITIES AND FUND BALANCE							
Unliquidated obligations	19,452	1,237	13,060	2,978	-	36,727	34,323
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)	9,218	-	-	-	(9,218)	-	-
Accounts payable and other liabilities	728	5	1,728	765	-	3,226	4,072
Reserve for payroll terminations	429	-	-	3,628	-	4,057	3,534
Demand notes payable	19,640	-	-	-	-	19,640	20,240
Total liabilities	57,140	1,242	17,008	7,371	(13,658)	69,103	67,747
FUND BALANCES							
Restricted reserve subfund	518	-	-	-	-	518	(29,392)
Fund balance	(30,339)	6,841	54,261	(584)	-	30,179	71,448
Total fund balance	(29,821)	6,841	54,261	(584)	-	30,697	42,056
Restricted for fixed assets	31,082	-	-	-	-	31,082	31,862
Total liabilities and fund balance	58,401	8,083	71,269	6,787	(13,658)	130,882	141,665

(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 4.4 million as approved by the Permanent Council CP/RES. 1034 (1984/14) and USD 4.8 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 september 30, 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	61,062	333	-	-	(61)	61,334	50,398
Less: prompt payment credits	(534)	-	-	-	-	(534)	(553)
Contributions	-	-	23,831	-	-	23,831	35,954
Tax reimbursement	-	-	-	7,211	-	7,211	1,203
Transfers	-	-	15	132	(147)	-	-
Interest Income from OAS Treasury Fund	8	28	287	3	-	326	303
Administrative and technical support	-	-	-	2,796	(2,796)	-	-
Rental	-	-	-	2,051	-	2,051	1,952
Replenishment of the Reserve Subfund	483	-	-	-	(483)	-	-
Other income & refunds	339	24	168	2,763	(1,612)	1,682	1,963
Total increases	61,358	385	24,301	14,956	(5,099)	95,901	91,220
Decreases							
Expenditures & obligations	79,690	1,403	39,450 ^(B)	8,790 ^(B)	(4,928)	124,405	125,836
New administration transition execution	1,497	-	-	-	-	1,497	-
Tax reimbursement	-	-	-	4,395	-	4,395	4,441
Transfers	-	-	512	11	(171)	352	488
Returns to donors	-	-	378	-	-	378	357
FONDEM grants	25	-	-	-	-	25	40
Total decreases	81,212	1,403	40,340	13,196	(5,099)	131,052	131,162
Net increase (decrease) during period	(19,854)	(1,018)	(16,039)	1,760	-	(35,151)	(39,942)
Fund balances, beginning of period	(9,967)	7,859	70,300	(2,344)	-	65,848	82,001
Fund balances, end of period	(29,821)	6,841	54,261	(584)	-	30,697	42,059

(A) Includes tax equalization account.

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