

ORGANIZATION OF AMERICAN STATES

Combining Statement of Assets, Liabilities and Fund Balance

As of March 31, 2016 with comparative totals for 2015

Preliminary and unaudited

(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	7,827	7,699	59,048	7,487	-	82,061	96,450
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)	-	-	14,813	1,024	(15,837)	-	-
Other Assets	6	-	115	43	-	164	390
Investment in fixed asset fund	49,491	-	-	-	-	49,491	50,559
Total Assets	68,418	7,699	76,196	8,554	(20,277)	140,590	152,852
LIABILITIES AND FUND BALANCE							
Unliquidated obligations	49,150	1,210	12,369	5,965	-	68,694	74,210
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)	15,837	-	-	-	(15,837)	-	-
Accounts payable and other liabilities	1,533	19	1,927	586	-	4,065	3,115
Reserve for payroll terminations	235	-	-	3,669	-	3,904	3,622
Demand notes payable	19,330	-	-	-	-	19,330	19,945
Total liabilities	97,179	1,229	16,516	10,220	(20,277)	104,867	106,345
FUND BALANCES							
Unrestricted reserve subfund	(58,922)	-	-	-	-	(58,922)	(54,974)
Fund balance	-	6,470	59,680	(1,666)	-	64,484	70,867
Total fund balance	(58,922)	6,470	59,680	(1,666)	-	5,562	15,893
Restricted for fixed assets	30,161	-	-	-	-	30,161	30,614
Total liabilities and fund balance	68,418	7,699	76,196	8,554	(20,277)	140,590	152,852

(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 3.4 million as approved by the Permanent Council CP/RES. 1034 (1984/14) and USD 12.4 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 March 31, 2016 with comparative totals for 2015

Preliminary and unaudited

(in thousands of USD)

	Regular Fund	Development Cooperation Fund	Specific Funds	Service Funds	Elimination of Interfund Transactions ^(A)	Combined	
						2016	2015
Increases							
Quota & pledge receipts	28,165	81	-	-	-	28,246	28,443
Less: prompt payment credits	(338)	-	-	-	-	(338)	(534)
Contributions	-	-	5,452	-	-	5,452	8,842
Tax reimbursement	-	-	-	1,550	-	1,550	3,936
Transfers	-	-	46	93	(139)	-	-
Administrative and technical support	23	-	-	1,007	(1,030)	-	-
Rental	-	-	-	1,136	-	1,136	1,072
Replenishment of the Reserve Subfund	481	-	-	-	(481)	-	-
Other income & refunds	70	21	105	1,256	(1,049)	403	413
Total increases	28,401	102	5,603	5,042	(2,699)	36,449	42,172
Decreases							
Expenditures & obligations	69,345	199	11,668 ^(B)	6,646 ^(B)	(2,568)	85,290	90,905
New administration transition execution	-	-	-	-	-	-	84
Tax reimbursement	-	-	-	1,001	-	1,001	1,032
Transfers	-	-	156	66	(131)	91	97
Returns to donors	-	-	744	-	-	744	9
Total decreases	69,345	199	12,568	7,713	(2,699)	87,126	92,127
Net increase (decrease) during period	(40,944)	(97)	(6,965)	(2,671)	-	(50,677)	(49,955)
Fund balances, beginning of period	(17,978)	6,567	66,645	1,005	-	56,239	65,848
Fund balances, end of period	(58,922)	6,470	59,680	(1,666)	-	5,562	15,893

(A) Includes tax equalization account.

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