

## ORGANIZATION OF AMERICAN STATES

### Combining Statement of Assets, Liabilities and Fund Balance

As of March 31, 2012 with comparative totals for 2011

Preliminary and unaudited

(in thousands of USD)

	Regular Fund	FEMCID I	Specific Funds	Service Funds <sup>(A)</sup>	Elimination of Interfund Transactions	Combined	
						2012	2011
<b>ASSETS</b>							
Cash and Equity in OAS Treasury Fund	632	7,740	71,919	8,933	-	89,224	101,797
Deferred charges related to future year's appropriations <b>(B)</b>	5,835	-	-	-	-	5,835	5,922
Deferred charges related to future year's appropriations (Scholarships) <b>(C)</b>	3,700	-	-	-	(3,700)	-	-
Due from the Regular Fund <b>(C)</b>	-	-	3,700	-	(3,700)	-	-
Advances to employees and other receivables	14	-	-	27	-	41	135
Investment in fixed asset fund	52,875	-	-	-	-	52,875	54,306
Total Assets	63,056	7,740	75,619	8,960	(7,400)	147,975	162,160
<b>LIABILITIES AND FUND BALANCE</b>							
Unliquidated obligations	49,791	352	14,230	5,929	-	70,302	72,927
Amounts to be charged to future year's appropriations <b>(B)</b>	5,835	-	-	-	-	5,835	5,922
Amounts to be charged to future year's appropriations (Scholarships) <b>(C)</b>	-	-	3,700	-	(3,700)	-	-
Due to the Capital Fund for the OAS Scholarship and Training Programs <b>(C)</b>	3,700	-	-	-	(3,700)	-	-
Accounts payable and other liabilities	337	175	1,393	391	-	2,296	4,563
Reserve for payroll terminations	418	-	6	3,017	-	3,441	2,774
Demand notes payable	21,585	-	-	-	-	21,585	22,065
Total liabilities	81,666	527	19,329	9,337	(7,400)	103,459	108,251
<b>FUND BALANCES</b>							
Restricted for fellowships	-	-	-	-	-	-	25
Unrestricted reserve subfund	(49,900)	-	-	-	-	(49,900)	21
Fund balance	-	7,213	56,290	(377)	-	63,126	21,622
Total fund balance	(49,900)	7,213	56,290	(377)	-	13,226	21,668
Restricted for fixed assets	31,290	-	-	-	-	31,290	32,241
<b>Total liabilities and fund balance</b>	<b>63,056</b>	<b>7,740</b>	<b>75,619</b>	<b>8,960</b>	<b>(7,400)</b>	<b>147,975</b>	<b>162,160</b>

(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 of USD 3,700 to be repaid in 5 years from the Regular Fund to the Capital Fund for the OAS Scholarship and Training Programs as per CEPCIDI/RES.187/11.

## ORGANIZATION OF AMERICAN STATES

### Combining Statement of Changes in Fund Balance

For the period ended March 31, 2012 with comparative totals for 2011

Preliminary and unaudited

(in thousands of USD)

	Regular Fund	FEMCIDI	Specific Funds	Service Funds <sup>(A)</sup>	Elimination of Interfund Transactions	Combined	
						2012	2011
<b>Increases</b>							
Quota & pledge receipts	24,718	17	-	-	-	24,735	16,862
Less: prompt payment credits	(422)	-	-	-	-	(422)	(540)
Contributions	-	-	5,848	-	-	5,848	6,482
Tax reimbursement	-	-	-	-	-	-	-
Transfers	-	800	11	3,258	(4,069)	-	11
Interest income	-	-	-	-	-	-	141
Administrative and technical support	-	-	-	876	(876)	-	29
Rental	-	-	-	765	-	765	666
Americas magazine subscriptions	-	-	-	-	-	-	-
Other income & refunds	8	38	174	880	(494)	606	278
Total increases	24,304	855	6,033	5,779	(5,439)	31,532	23,929
<b>Decreases</b>							
Expenditures & obligations	71,260	7	13,835 <sup>(B)</sup>	7,823 <sup>(B)</sup>	(4,537)	88,388	92,450
Tax reimbursement	-	-	-	1,068	-	1,068	1,077
Transfers	6	-	914	49	(902)	67	397
Returns to donors	-	-	255	-	-	255	233
FONDEM grants	-	-	-	-	-	-	20
Americas magazine	-	-	-	-	-	-	-
Total decreases	71,266	7	15,004	8,940	(5,439)	89,778	94,177
<b>Net increase (decrease) during period</b>	<b>(46,962)</b>	<b>848</b>	<b>(8,971)</b>	<b>(3,161)</b>	<b>-</b>	<b>(58,246)</b>	<b>(70,248)</b>
<b>Fund balances, beginning of period</b>	<b>(2,938)</b>	<b>6,365</b>	<b>65,261</b>	<b>2,784</b>	<b>-</b>	<b>71,472</b>	<b>91,916</b>
<b>Fund balances, end of period</b>	<b>(49,900)</b>	<b>7,213</b>	<b>56,290</b>	<b>(377)</b>	<b>-</b>	<b>13,226</b>	<b>21,668</b>

(A) Includes tax equalization account.

(B) Net execution, comprised of 2012 expenditures plus 2012 Unliquidated Obligations less carryover obligations.