

ORGANIZATION OF AMERICAN STATES

Combining Statement of Assets, Liabilities and Fund Balance

As of December 31, 2015 with comparative totals for 2014

Preliminary and unaudited

(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	-	7,884	65,151	6,196	-	79,231	89,883
Deferred charges related to future year's appropriations (B)	5,453	-	-	-	-	5,453	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)	-	-	14,512	1,380	(15,892)	-	-
Advances to employees and other receivables	153	-	1	64	-	218	214
Investment in fixed asset fund	50,722	-	-	-	-	50,722	50,559
Total Assets	58,548	7,884	81,884	7,640	(20,332)	135,624	146,109
LIABILITIES AND FUND BALANCE							
Unliquidated obligations	1,336	1,283	11,730	1,842	-	16,191	17,588
Quotas / Pledges collected in advance	3	-	-	-	-	3	1
Amounts to be charged to future year's appropriations (B)	5,453	-	-	-	-	5,453	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)	15,892	-	-	-	(15,892)	-	-
Accounts payable and other liabilities	445	49	2,715	1,108	-	4,317	3,003
Reserve for payroll terminations	511	-	-	3,665	-	4,176	3,657
Demand notes payable	19,640	-	-	-	-	19,640	20,240
Total liabilities	45,500	1,332	16,665	6,615	(20,332)	49,780	49,942
FUND BALANCES							
Restricted reserve subfund	303	-	-	-	-	303	(9,967)
Fund balance	(18,337)	6,552	65,219	1,025	-	54,459	75,815
Total fund balance	(18,034)	6,552	65,219	1,025	-	54,762	65,848
Restricted for fixed assets	31,082	-	-	-	-	31,082	30,319
Total liabilities and fund balance	58,548	7,884	81,884	7,640	(20,332)	135,624	146,109

(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 12.5 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 December 31, 2015 with comparative totals for 2014

Preliminary and unaudited

(in thousands of USD)

	Regular Fund	Development Cooperation Fund	Specific Funds	Service Funds	Elimination of Interfund Transactions	Combined	
						2015	2014
Increases							
Quota & pledge receipts	74,480	426	-	-	(61)	74,845	72,047
Less: prompt payment credits	(534)	-	-	-	-	(534)	(553)
Contributions	-	-	49,818	-	-	49,818	57,672
Tax reimbursement	-	-	-	8,239	-	8,239	1,203
Transfers	-	-	39	136	(175)	-	-
Interest Income from OAS Treasury Fund	8	43	418	5	-	474	590
Administrative and technical support	-	-	-	4,525	(4,525)	-	-
Rental	-	-	-	2,301	-	2,301	2,223
Replenishment of the Reserve Subfund	483	-	-	-	(483)	-	-
Other income & refunds	467	27	229	3,606	(2,086)	2,243	2,440
Total increases	74,904	496	50,504	18,812	(7,330)	137,386	135,622
Decreases							
Expenditures & obligations	81,234	1,803	54,543 ^(B)	11,037 ^(B)	(7,125)	141,492	145,446
New administration transition execution	1,712	-	-	-	-	1,712	-
Tax reimbursement	-	-	-	4,395	-	4,395	4,997
Transfers	-	-	548	11	(205)	354	490
Returns to donors	-	-	494	-	-	494	802
FONDEM grants	25	-	-	-	-	25	40
Total decreases	82,971	1,803	55,585	15,443	(7,330)	148,472	151,775
Net increase (decrease) during period	(8,067)	(1,307)	(5,081)	3,369	-	(11,086)	(16,153)
Fund balances, beginning of period	(9,967)	7,859	70,300	(2,344)	-	65,848	82,001
Fund balances, end of period	(18,034)	6,552	65,219	1,025	-	54,762	65,848

(A) Includes tax equalization account.

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