

## ORGANIZATION OF AMERICAN STATES

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

As of December 31, 2016 with comparative totals for 2015

Preliminary and unaudited

(in thousands of USD)

	Regular Fund	Development Cooperation Fund	Specific Funds	Service Funds <sup>(A)</sup>	Elimination of Interfund Transactions	Combined	
						2016	2015
<b>ASSETS</b>							
Cash and Equity in OAS Treasury Fund	-	6,729	63,698	6,624	-	77,051	79,312
Deferred charges related to future year's appropriations <b>(B)</b>	8,874	-	-	-	-	8,874	8,874
Deferred charges related to future year's appropriations (Scholarships) <b>(C)</b>	1,480	-	-	-	(1,480)	-	-
Due from the Regular Fund <b>(C)</b>	-	-	1,480	-	(1,480)	-	-
Due from the Regular Fund to the OAS Treasury Fund for temporary loan <b>(D)</b>	-	-	6,920	658	(7,578)	-	-
Other Assets	270	-	1	53	-	324	218
Investment in fixed asset fund	49,755	-	-	-	-	49,755	49,491
Total Assets	60,379	6,729	72,099	7,335	(10,538)	136,004	137,895
<b>LIABILITIES AND FUND BALANCE</b>							
Unliquidated obligations	2,396	882	12,015	3,076	-	18,369	16,191
Quotas / Pledges collected in advance	10	-	-	-	-	10	47
Amounts to be charged to future year's appropriations <b>(B)</b>	8,874	-	-	-	-	8,874	8,874
Amounts to be charged to future year's appropriations (Scholarships) <b>(C)</b>	-	-	1,480	-	(1,480)	-	-
Due to the Capital Fund for the OAS Scholarship and Training Programs <b>(C)</b>	1,480	-	-	-	(1,480)	-	-
Due to the OAS Treasury Fund for temporary loan <b>(D)</b>	7,578	-	-	-	(7,578)	-	-
Accounts payable and other liabilities	485	5	1,272	1,096	-	2,858	2,933
Reserve for payroll terminations	1,186	-	5	3,747	-	4,938	4,120
Demand notes payable	19,000	-	-	-	-	19,000	19,640
Total liabilities	41,009	887	14,772	7,919	(10,538)	54,049	51,805
<b>FUND BALANCES</b>							
Unrestricted reserve subfund	(11,385)	-	-	-	-	(11,385)	(17,978)
Fund balance	-	5,842	57,327	(584)	-	62,585	74,217
Total fund balance	(11,385)	5,842	57,327	(584)	-	51,200	56,239
Restricted for fixed assets	30,755	-	-	-	-	30,755	29,851
<b>Total liabilities and fund balance</b>	<b>60,379</b>	<b>6,729</b>	<b>72,099</b>	<b>7,335</b>	<b>(10,538)</b>	<b>136,004</b>	<b>137,895</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 balance from the Regular Fund to the Capital Fund for the OAS Scholarship and Training Programs as per CEPCIDI/RES.187/11.

(D) Temporary loan of USD 7.6 as approved by the Permanent Council CP/RES. 1046 (2013/15) and CP/RES. 1059 (2060/16).

## ORGANIZATION OF AMERICAN STATES

### Combining Statement of Changes in Fund Balance

For the period ended December 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	Combined	
						2016	2015
<b>Increases</b>							
Quota & pledge receipts	87,236	319	-	-	-	87,555	74,845
Less: prompt payment credits	(338)	-	-	-	-	(338)	(534)
Contributions	-	-	45,682	-	-	45,682	51,136
Tax reimbursement	-	-	-	1,559	-	1,559	8,239
Transfers	-	-	845	213	(1,046)	12	-
Interest Income from OAS Treasury Fund	9	11	419	2	-	441	576
Administrative and technical support	23	-	-	6,177	(6,200)	-	-
Rental	-	-	-	2,430	-	2,430	2,301
Replenishment of the Reserve Subfund	481	-	-	-	(481)	-	-
Other income & refunds	449	265	351	3,781	(2,242)	2,604	2,244
Total increases	87,860	595	47,297	14,162	(9,969)	139,945	138,807
<b>Decreases</b>							
Expenditures & obligations	81,192	1,320	54,383 <sup>(B)</sup>	11,205 <sup>(B)</sup>	(9,368)	138,732	140,939
New administration transition execution	-	-	-	-	-	-	1,656
Tax reimbursement	-	-	-	4,445	-	4,445	4,948
Transfers	-	-	1,005	101	(601)	505	354
Returns to donors	-	-	1,227	-	-	1,227	494
FONDEM grants	75	-	-	-	-	75	25
Total decreases	81,267	1,320	56,615	15,751	(9,969)	144,984	148,416
<b>Net increase (decrease) during period</b>	6,593	(725)	(9,318)	(1,589)	-	(5,039)	(9,609)
<b>Fund balances, beginning of period</b>	(17,978)	6,567	66,645	1,005	-	56,239	65,848
<b>Fund balances, end of period</b>	(11,385)	5,842	57,327	(584)	-	51,200	56,239

(A) Includes tax equalization account.

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