

ORGANIZATION OF AMERICAN STATES

Combining Statement of Assets, Liabilities and Fund Balance

As of March 31, 2017 with comparative totals for 2016

Preliminary and unaudited

(in thousands of USD)

	Regular Fund	Development Cooperation Fund	Specific Funds	Service Funds ^(A)	Elimination of Interfund Transactions	Combined	
						2017	2016
ASSETS							
Cash and Equity in OAS Treasury Fund	16,716	6,662	63,125	7,615	-	94,118	82,061
Deferred charges related to future year's appropriations (B)	8,702	-	-	-	-	8,702	8,874
Deferred charges related to future year's appropriations (Scholarships) (C)	1,480	-	-	-	(1,480)	-	-
Due from the Regular Fund (C)	-	-	1,480	-	(1,480)	-	-
Due from the Regular Fund to the OAS Treasury Fund for temporary loan (D)	-	-	1,399	107	(1,506)	-	-
Other Assets	1	-	-	52	-	53	164
Investment in fixed asset fund	47,765	-	-	-	-	47,765	49,491
Total Assets	74,664	6,662	66,004	7,774	(4,466)	150,638	140,590
LIABILITIES AND FUND BALANCE							
Unliquidated obligations	45,318	786	12,964	5,991	-	65,059	68,694
Amounts to be charged to future year's appropriations (B)	8,702	-	-	-	-	8,702	8,874
Amounts to be charged to future year's appropriations (Scholarships) (C)	-	-	1,480	-	(1,480)	-	-
Due to the Capital Fund for the OAS Scholarship and Training Programs (C)	1,480	-	-	-	(1,480)	-	-
Due to the OAS Treasury Fund for temporary loan (D)	1,506	-	-	-	(1,506)	-	-
Accounts payable and other liabilities	551	67	1,051	687	-	2,356	4,065
Reserve for payroll terminations	245	-	5	3,606	-	3,856	3,904
Demand notes payable	18,670	-	-	-	-	18,670	19,330
Total liabilities	76,472	853	15,500	10,284	(4,466)	98,643	104,867
FUND BALANCES							
Unrestricted reserve subfund	(30,903)	-	-	-	-	(30,903)	(58,922)
Fund balance	-	5,809	50,504	(2,510)	-	53,803	64,484
Total fund balance	(30,903)	5,809	50,504	(2,510)	-	22,900	5,562
Restricted for fixed assets	29,095	-	-	-	-	29,095	30,161
Total liabilities and fund balance	74,664	6,662	66,004	7,774	(4,466)	150,638	140,590

(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 CEPIDI/RES.187/11.

(D) Temporary loan of USD 1.5 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 March 31, 2017 with comparative totals for 2016

Preliminary and unaudited

(in thousands of USD)

	Regular Fund	Development Cooperation Fund	Specific Funds	Service Funds	Elimination of Interfund Transactions	Combined	
						2017	2016
Increases							
Quota & pledge receipts	43,757	74	-	-	(15)	43,816	28,246
Less: prompt payment credits	(444)	-	-	-	-	(444)	(338)
Contributions	-	-	6,331	-	-	6,331	5,452
Tax reimbursement	-	-	-	1,072	-	1,072	1,550
Transfers	-	-	12	3	(15)	-	-
Administrative and technical support	-	-	-	1,091	(1,091)	-	-
Rental	-	-	-	1,106	-	1,106	1,136
Other income & refunds	40	2	278	1,124	(976)	468	403
Total increases	43,353	76	6,621	4,396	(2,097)	52,349	36,449
Decreases							
Expenditures & obligations	62,973	113	12,831 ^(B)	5,237 ^(B)	(1,868)	79,286	85,290
Tax reimbursement	-	-	-	1,029	-	1,029	1,001
Transfers	-	-	79	190	(229)	40	91
Returns to donors	-	-	718	-	-	718	744
FONDEM grants	50	-	-	-	-	50	-
Total decreases	63,023	113	13,628	6,456	(2,097)	81,123	87,126
Net increase (decrease) during period	(19,670)	(37)	(7,007)	(2,060)	-	(28,774)	(50,677)
Fund balances, beginning of period	(11,233)	5,846	57,511	(450)	-	51,674	56,239
Fund balances, end of period	(30,903)	5,809	50,504	(2,510)	-	22,900	5,562

(A) Includes tax equalization account.

(B) Net execution, comprised of 2017 expenditures plus 2017 Unliquidated Obligations less carryover obligations.