

ORGANIZATION OF AMERICAN STATES

Combining Statement of Assets, Liabilities and Fund Balance

As of June 30, 2017 with comparative totals for 2016

(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	14,349	6,572	54,207	5,695	-	80,823	73,556
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)	-	-	2,205	213	(2,418)	-	-
Other Assets	6	-	-	59	-	65	54
Investment in fixed asset fund	47,765	-	-	-	-	47,765	49,491
Total Assets	72,302	6,572	57,892	5,967	(5,378)	137,355	131,975
LIABILITIES AND FUND BALANCE							
Unliquidated obligations	30,220	808	12,591	4,540	-	48,159	49,432
Quotas / Pledges collected in advance	-	-	-	-	-	-	-
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)	2,418	-	-	-	(2,418)	-	-
Accounts payable and other liabilities	389	157	1,132	682	-	2,360	3,117
Reserve for payroll terminations	168	-	4	3,731	-	3,903	3,860
Demand notes payable	18,670	-	-	-	-	18,670	19,330
Total liabilities	62,047	965	15,207	8,953	(5,378)	81,794	84,613
FUND BALANCES							
Unrestricted reserve subfund	(18,840)	-	-	-	-	(18,840)	(40,720)
Fund balance	-	5,607	42,685	(2,986)	-	45,306	57,921
Total fund balance	(18,840)	5,607	42,685	(2,986)	-	26,466	17,201
Restricted for fixed assets	29,095	-	-	-	-	29,095	30,161
Total liabilities and fund balance	72,302	6,572	57,892	5,967	(5,378)	137,355	131,975

(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 1.48 million as approved by the Permanent Council CP/RES. 1046 (2013/15) and USD 0.94 million as approved by the Permanent Council CP/RES. 1059 (2060/16).

ORGANIZATION OF AMERICAN STATES

Combining Statement of Changes in Fund Balance

For the period ended June 30, 2017 with comparative totals for 2016

(in thousands of USD)

	Regular Fund	Development Cooperation Fund	Specific Funds	Service Funds	(A) Elimination of Interfund Transactions	Combined	
						2017	2016
Increases							
Quota & pledge receipts	58,857	122	-	-	(15)	58,964	47,948
Less: prompt payment credits	(444)	-	-	-	-	(444)	(338)
Contributions	-	-	13,054	-	-	13,054	12,171
Tax reimbursement	-	-	-	1,079	-	1,079	1,559
Transfers	-	-	14	20	(34)	-	11
Interest Income from OAS Treasury Fund	5	3	153	1	-	162	138
Administrative and technical support	-	-	-	2,225	(2,225)	-	-
Rental	-	-	-	1,742	-	1,742	1,670
Other income & refunds	188	3	475	1,884	(1,386)	1,164	986
Total increases	58,606	128	13,696	6,951	(3,660)	75,721	64,145
Decreases							
Expenditures & obligations	66,163	367	25,871 ^(B)	6,000 ^(B)	(3,311)	95,090	98,649
Tax reimbursement	-	-	-	3,325	-	3,325	3,263
Transfers	-	-	425	162	(349)	238	290
Returns to donors	-	-	2,226	-	-	2,226	956
FONDEM grants	50	-	-	-	-	50	25
Total decreases	66,213	367	28,522	9,487	(3,660)	100,929	103,183
Net increase (decrease) during period	(7,607)	(239)	(14,826)	(2,536)	-	(25,208)	(39,038)
Fund balances, beginning of period	(11,233)	5,846	57,511	(450)	-	51,674	56,239
Fund balances, end of period	(18,840)	5,607	42,685	(2,986)	-	26,466	17,201

(A) Includes tax equalization account.

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