

**ORGANIZATION OF AMERICAN STATES
REGULAR FUND**

STATEMENTS OF ASSETS, LIABILITIES AND FUND BALANCE

As of September 30
(in thousands of USD)

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash and equity in OAS Treasury Fund	-	-
Quotas/pledges receivable	33,079	33,105
Less: Allowance for quotas/pledges receivable	(33,079)	(33,105)
Other assets	6	10
Deferred charges related to future year's appropriations	5,453	5,578
Deferred charges related to future year's appropriations (Scholarships)	2,220	2,220
Investment in fixed assets	50,722	52,102
Total Assets	58,401	59,910
<u>LIABILITIES AND FUND BALANCE</u>		
Unliquidated obligations	19,452 ^A	18,153
Amounts to be charged to future year's appropriations	5,453	5,578
Due to the Capital Fund for the OAS Scholarship and Training Programs	2,220	2,220
Due to the OAS Treasury Fund for temporary loan	9,218 ^B	9,885
Other liabilities	1,157	1,364
Demand notes payable		
Short-term (October 2015 - September 2016)	640	600
Long-term (October 2016 - March 2033)	19,000	19,640
	<u>19,640</u>	<u>20,240</u>
Total Liabilities	57,140	57,440
Fund balances:		
Restricted Reserve Subfund	518 ^C	1,032 ^D
Operations Subfund	(30,339)	(30,424)
Fund Balance	<u>(29,821)</u>	<u>(29,392)</u>
Restricted for fixed assets	31,082	31,862
Total Liabilities and Fund Balance	58,401	59,910

^{A)} Includes payroll encumbrances in the amount of USD 13,243 thousand, non payroll obligations in the amount of USD 6,065 thousand and 2014 obligations of USD 144 thousand.

^{B)} Temporary loan of USD 4.4 million as approved by the Permanent Council CP/RES. 1034 (1984/14) and USD 4.8 as approved by the Permanent Council CP/RES. 1046 (2013/15).

^{C)} Remaining balance of the authorized appropriation of USD 2,015 thousand to finance the expenses associated with the change of administration in 2015 (CP/RES. 1045 (2010/15) corr. 1.).

^{D)} Reserve Sub fund as per AG/RES. 1 (XLII-E/11), (XLIII-E/12) and (XLV-E/13).

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STATEMENTS OF CHANGES IN FUND BALANCE

For the period ended September 30
(in thousands of USD)

Increases	2015	2014
Quotas/Pledges Collections	61,062	49,984
Less prompt payment credits	(534)	(553)
	<u>60,528</u>	<u>49,431</u>
Interest	8	37
Replenishment of the Reserve Subfund	483	483
Miscellaneous	339	618
	<u>61,358</u>	<u>50,569</u>
 Decreases		
Expenditures and obligations	79,690 ^A	79,258
New administration transition execution	1,497 ^B	-
FONDEM grants	25	40
	<u>81,212</u>	<u>79,298</u>
Net increase (decrease) during period	(19,854)	(28,729)
Fund balance at the beginning of period	(9,967)	(663)
	<u><u>(29,821)</u></u>	<u><u>(29,392)</u></u>

^A Includes payroll encumbrances in the amount of USD 13,243 thousand.

^B Includes non payroll obligations in the amount of USD 41 thousand.