

**ORGANIZATION OF AMERICAN STATES  
REGULAR FUND**

**STATEMENTS OF ASSETS, LIABILITIES AND FUND BALANCE**

As of June 30

(in thousands of USD)

<b>ASSETS</b>	<b>2017</b>	<b>2016</b>
Cash and equity in OAS Treasury Fund	14,349	4,494
Quotas/pledges receivable	40,978	54,236
Less: Allowance for quotas/pledges receivable	(40,978)	(54,236)
Other assets	6	6
Deferred charges related to future year's appropriations	8,702	8,874
Deferred charges related to future year's appropriations (Scholarships)	1,480	2,220
Investment in fixed assets	47,765	49,491
<b>Total Assets</b>	<b>72,302</b>	<b>65,085</b>
<b>LIABILITIES AND FUND BALANCE</b>		
Unliquidated obligations	30,220 <sup>A</sup>	32,828
Amounts to be charged to future year's appropriations	8,702	8,874
Due to the Capital Fund for the OAS Scholarship and Training Programs	1,480	2,220
Due to the OAS Treasury Fund for temporary loan	2,418 <sup>B</sup>	11,832
Other liabilities	557	560
Demand notes payable		
Short-term (July 2017 - June 2018)	700	660
Long-term (July 2018 - March 2033)	17,970	18,670
	<u>18,670</u>	<u>19,330</u>
Total Liabilities	62,047	75,644
Fund balances:		
Restricted Reserve Subfund	481 <sup>C</sup>	481
Operations Subfund	(19,321)	(41,202)
Fund Balance	<u>(18,840)</u>	<u>(40,720)</u>
Restricted for fixed assets	29,095	30,161
<b>Total Liabilities and Fund Balance</b>	<b>72,302</b>	<b>65,085</b>

<sup>A</sup> Includes non payroll obligations in the amount of USD 24,157 thousand, non payroll obligations in the amount of USD 5,640 thousand and 2016 obligations of USD 423 thousand.

<sup>B</sup> 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).

<sup>C</sup> Reserve Sub fund as per resolution of the Permanent Council CP/RES 1058(2055/16).

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REGULAR FUND**

**STATEMENTS OF CHANGES IN FUND BALANCE**

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

<b>Increases</b>	<b>2017</b>	<b>2016</b>
Quotas/Pledges Collections	58,857	47,865
Less prompt payment credits	(444)	(338)
	<u>58,413</u>	<u>47,527</u>
Administrative Support - Specific and Voluntary Funds	-	23
Interest	5	7
Replenishment of the Reserve Subfund	-	481
Miscellaneous	188	193
	<u><b>58,606</b></u>	<u><b>48,231</b></u>
<b>Decreases</b>		
Expenditures and obligations	66,163 <sup>A</sup>	70,948
FONDEM grants	50	25
	<u><b>66,213</b></u>	<u><b>70,973</b></u>
Net increase (decrease) during period	(7,607)	(22,742)
Fund balance at the beginning of period	(11,233)	(17,978)
<b>Fund balance at the end of period</b>	<u><u><b>(18,840)</b></u></u>	<u><u><b>(40,720)</b></u></u>

<sup>A</sup> Includes payroll encumbrances in the amount of USD 24,156 thousand.