

**ORGANIZATION OF AMERICAN STATES  
REGULAR FUND**

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

As of August 31

(in thousands of USD)

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
Cash and equity in OAS Treasury Fund	8,944	-
Quotas/pledges receivable	34,891	52,387
Less: Allowance for quotas/pledges receivable	(34,891)	(52,387)
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>66,897</b>	<b>60,591</b>
<u>LIABILITIES AND FUND BALANCE</u>		
Unliquidated obligations	21,435 <sup>A</sup>	21,191
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	2,569 <sup>B</sup>	19,306
Other liabilities	668	1,921
Demand notes payable		
Short-term (September 2017 - August 2018)	700	660
Long-term (September 2018 - March 2033)	17,970	18,670
	<u>18,670</u>	<u>19,330</u>
Total Liabilities	53,524	72,842
Fund balances:		
Restricted Reserve Subfund	481 <sup>C</sup>	481
Operations Subfund	(16,203)	(42,893)
Fund Balance	(15,722)	(42,411)
Restricted for fixed assets	29,095	30,161
<b>Total Liabilities and Fund Balance</b>	<b>66,897</b>	<b>60,591</b>

<sup>A</sup> Includes payroll obligations in the amount of USD 16,085 thousand, non payroll obligations in the amount of USD 5,074 thousand and 2016 obligations of USD 276 thousand.

<sup>B</sup> Temporary loan of USD 1.48 million as approved by the Permanent Council CP/RES. 1046 (2013/15) and USD 1.09 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 August 31  
(in thousands of USD)

<b>Increases</b>	<b>2017</b>	<b>2016</b>
Quotas/Pledges Collections	64,944	49,715
Less prompt payment credits	(444)	(338)
	<u>64,500</u>	<u>49,377</u>
Administrative Support - Specific and Voluntary Funds	-	23
Interest	5	9
Replenishment of the Reserve Subfund	-	481
Miscellaneous	240	206
	<u><b>64,745</b></u>	<u><b>50,096</b></u>
<b>Decreases</b>		
Expenditures and obligations	69,184 <sup>A</sup>	74,479
FONDEM grants	50	50
	<u><b>69,234</b></u>	<u><b>74,529</b></u>
Net increase (decrease) during period	(4,489)	(24,433)
Fund balance at the beginning of period	(11,233)	(17,978)
	<u><u><b>(15,722)</b></u></u>	<u><u><b>(42,411)</b></u></u>

<sup>A</sup> Includes payroll encumbrances in the amount of USD 16,085 thousand.