

**ORGANIZATION OF AMERICAN STATES  
REGULAR FUND**

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

As of September 30  
(in thousands of USD)

<b><u>ASSETS</u></b>	<b><u>2017</u></b>	<b><u>2016</u></b>
Cash and equity in OAS Treasury Fund	5,602	-
Quotas/pledges receivable	32,860	37,976
Less: Allowance for quotas/pledges receivable	(32,860)	(37,976)
Other assets	6	8
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	48,501	49,755
<b>Total Assets</b>	<b><u>64,291</u></b>	<b><u>60,857</u></b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
Unliquidated obligations	16,973 <sup>A</sup>	17,865
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	2,709 <sup>B</sup>	10,578
Other liabilities	466	1,393
Demand notes payable		
Short-term (October 2017 - September 2018)	725	675
Long-term (October 2018 - March 2033)	17,600	18,325
	<u>18,325</u>	<u>19,000</u>
Total Liabilities	48,655	59,930
Fund balances:		
Restricted Reserve Subfund	481 <sup>C</sup>	481
Operations Subfund	(15,021)	(30,310)
Fund Balance	<u>(14,540)</u>	<u>(29,828)</u>
Restricted for fixed assets	30,176	30,755
<b>Total Liabilities and Fund Balance</b>	<b><u>64,291</u></b>	<b><u>60,857</u></b>

<sup>A</sup> Includes payroll obligations in the amount of USD 12,027 thousand, non payroll obligations in the amount of USD 4,815 thousand and 2016 obligations of USD 131 thousand.

<sup>B</sup> Temporary loan of USD 1.48 million as approved by the Permanent Council CP/RES. 1046 (2013/15) and USD 1.23 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).

**ORGANIZATION OF AMERICAN STATES  
REGULAR FUND**

**STATEMENTS OF CHANGES IN FUND BALANCE**

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

<b>Increases</b>	<b>2017</b>	<b>2016</b>
Quotas/Pledges Collections	66,975	64,125
Less prompt payment credits	(444)	(338)
	<u>66,531</u>	<u>63,787</u>
Administrative Support - Specific and Voluntary Funds	-	23
Interest	5	9
Replenishment of the Reserve Subfund	-	481
Miscellaneous	247	153
	<u><b>66,783</b></u>	<u><b>64,453</b></u>
<b>Decreases</b>		
Expenditures and obligations	70,015 <sup>A</sup>	76,253
FONDEM grants	75	50
	<u><b>70,090</b></u>	<u><b>76,303</b></u>
Net increase (decrease) during period	(3,307)	(11,850)
Fund balance at the beginning of period	(11,233)	(17,978)
	<u><u><b>(14,540)</b></u></u>	<u><u><b>(29,828)</b></u></u>

<sup>A</sup> Includes payroll encumbrances in the amount of USD 12,027 thousand.