

**ORGANIZATION OF AMERICAN STATES  
REGULAR FUND**

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

As of April 30

(in thousands of USD)

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
Cash and equity in OAS Treasury Fund	23,887	2,284
Quotas/pledges receivable	42,961	68,698
Less: Allowance for quotas/pledges receivable	(42,961)	(68,698)
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>81,840</b>	<b>62,875</b>
<u>LIABILITIES AND FUND BALANCE</u>		
Unliquidated obligations	40,350 <sup>A</sup>	44,244
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	2,164 <sup>B</sup>	11,832
Other liabilities	886	609
Demand notes payable		
Short-term (May 2017 - April 2018)	700	660
Long-term (May 2018 - March 2033)	17,970	18,670
	<u>18,670</u>	<u>19,330</u>
Total Liabilities	72,252	87,109
Fund balances:		
Restricted Reserve Subfund	481 <sup>C</sup>	481
Operations Subfund	(19,988)	(54,877)
Fund Balance	(19,507)	(54,395)
Restricted for fixed assets	29,095	30,161
<b>Total Liabilities and Fund Balance</b>	<b>81,840</b>	<b>62,875</b>

<sup>A</sup> Includes non payroll obligations in the amount of USD 32,356 thousand, non payroll obligations in the amount of USD 7,177 thousand and 2016 obligations of USD 817 thousand.

<sup>B</sup> Temporary loan of USD 1.48 million as approved by the Permanent Council CP/RES. 1046 (2013/15) and USD 0.68 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 April 30  
(in thousands of USD)

<b>Increases</b>	<b>2017</b>	<b>2016</b>
Quotas/Pledges Collections	56,875	33,404
Less prompt payment credits	(444)	(338)
	<u>56,431</u>	<u>33,066</u>
Administrative Support - Specific and Voluntary Funds	-	23
Interest	5	7
Replenishment of the Reserve Subfund	-	481
Miscellaneous	46	153
	<u><b>56,482</b></u>	<u><b>33,730</b></u>
<b>Decreases</b>		
Expenditures and obligations	64,706 <sup>A</sup>	70,122
FONDEM grants	50	25
	<u><b>64,756</b></u>	<u><b>70,147</b></u>
Net increase (decrease) during period	(8,274)	(36,417)
Fund balance at the beginning of period	(11,233)	(17,978)
	<u><u><b>(19,507)</b></u></u>	<u><u><b>(54,395)</b></u></u>

<sup>A</sup> Includes payroll encumbrances in the amount of USD 32,356 thousand.