

**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>2018</b>	<b>2017</b>
Cash and equity in OAS Treasury Fund	8,637	14,349
Quotas/pledges receivable	51,645	40,978
Less: Allowance for quotas/pledges receivable	(51,645)	(40,978)
Other assets	6	6
Deferred charges related to future year's appropriations	8,403	8,702
Deferred charges related to future year's appropriations (Scholarships)	-	1,480
Investment in fixed assets	47,919	47,765
<b>Total Assets</b>	<b>64,965</b>	<b>72,302</b>
 <b>LIABILITIES AND FUND BALANCE</b>		
Unliquidated obligations	31,354 <sup>A</sup>	30,220
Amounts to be charged to future year's appropriations	8,403	8,702
Due to the Capital Fund for the OAS Scholarship and Training Programs	-	1,480
Due to the OAS Treasury Fund for temporary loan	-	2,418
Other liabilities	868	557
Demand notes payable		
Short-term (July 2018 - June 2019)	745	700
Long-term (July 2019 - March 2033)	17,225	17,970
	17,970	18,670
<b>Total Liabilities</b>	<b>58,595</b>	<b>62,047</b>
 Fund balances:		
Restricted Reserve Subfund <sup>B</sup>	481	481
Operations Subfund	(24,060)	(19,321)
<b>Fund Balance</b>	<b>(23,579)</b>	<b>(18,840)</b>
 Restricted for fixed assets	29,949	29,095
<b>Total Liabilities and Fund Balance</b>	<b>64,965</b>	<b>72,302</b>

<sup>A</sup> Includes payroll obligations in the amount of USD 24,868 thousand, non payroll obligations in the amount of USD 6,157 thousand, non payroll obligations for resolution CP/RES.1097/18 in the amount of USD 41 thousand, and 2017 obligations of USD 288 thousand.

<sup>B</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 June 30  
(in thousands of USD)

<b>Increases</b>	<b>2018</b>	<b>2017</b>
Quotas/Pledges Collections	45,291	58,857
Less prompt payment credits	(440)	(444)
	<u>44,851</u>	<u>58,413</u>
Interest	2	5
Miscellaneous	187	188
	<u><b>45,040</b></u>	<u><b>58,606</b></u>
 <b>Decreases</b>		
Expenditures and obligations	70,173 <sup>A</sup>	66,163
Special appropriation - XLVIII General Assembly	174 <sup>B</sup>	-
FONDEM grants	25	50
	<u><b>70,372</b></u>	<u><b>66,213</b></u>
Net increase (decrease) during period	(25,332)	(7,607)
Fund balance at the beginning of period	1,753	(11,233)
	<u><u><b>(23,579)</b></u></u>	<u><u><b>(18,840)</b></u></u>

<sup>A</sup> Includes payroll encumbrances in the amount of USD 24,867 thousand.

<sup>B</sup> Special appropriation as per resolution CP/RES.1097/18.