

**ORGANIZATION OF AMERICAN STATES**  
**REGULAR FUND**

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

As of July 31

(in thousands of USD)

<b>ASSETS</b>	<b>2018</b>	<b>2017</b>
Cash and equity in OAS Treasury Fund	12,252	13,011
Quotas/pledges receivable	41,707	35,895
Less: Allowance for quotas/pledges receivable	(41,707)	(35,895)
Other assets	3	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>68,577</b>	<b>70,964</b>
<b>LIABILITIES AND FUND BALANCE</b>		
Unliquidated obligations	27,910 <sup>A</sup>	26,024
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	-	2,506
Other liabilities	949	740
Demand notes payable		
Short-term (August 2018 - July 2019)	745	700
Long-term (August 2019 - March 2033)	17,225	17,970
	<u>17,970</u>	<u>18,670</u>
Total Liabilities	55,232	58,122
Fund balances:		
Restricted Reserve Subfund <sup>B</sup>	481	481
Operations Subfund	(17,085)	(16,734)
Fund Balance	(16,604)	(16,253)
Restricted for fixed assets	29,949	29,095
<b>Total Liabilities and Fund Balance</b>	<b>68,577</b>	<b>70,964</b>

<sup>A</sup> Includes payroll obligations in the amount of USD 20,862 thousand, non payroll obligations in the amount of USD 6,782 thousand, non payroll obligations for resolution CP/RES.1097/18 in the amount of USD 12 thousand, and 2017 obligations of USD 254 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 July 31  
(in thousands of USD)

<b>Increases</b>	<b>2018</b>	<b>2017</b>
Quotas/Pledges Collections	55,229	63,940
Less prompt payment credits	(440)	(444)
	<u>54,789</u>	<u>63,496</u>
Interest	2	5
Miscellaneous	219	223
	<u><b>55,010</b></u>	<u><b>63,724</b></u>
 <b>Decreases</b>		
Expenditures and obligations	73,164 <sup>A</sup>	68,694
Special appropriation - XLVIII General Assembly	178 <sup>B</sup>	-
FONDEM grants	25	50
	<u><b>73,367</b></u>	<u><b>68,744</b></u>
Net increase (decrease) during period	(18,357)	(5,020)
Fund balance at the beginning of period	1,753	(11,233)
	<u><u><b>(16,604)</b></u></u>	<u><u><b>(16,253)</b></u></u>

<sup>A</sup> Includes payroll encumbrances in the amount of USD 20,862 thousand.

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