

**ORGANIZATION OF AMERICAN STATES****REGULAR FUND****STATEMENTS OF ASSETS, LIABILITIES AND FUND BALANCE**

As of August 31

(in thousands of USD)

<b>ASSETS</b>	<b>2018</b>	<b>2017</b>
Cash and equity in OAS Treasury Fund	8,858	8,944
Quotas/pledges receivable	39,211	34,891
Less: Allowance for quotas/pledges receivable	(39,211)	(34,891)
Other assets	2	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>65,182</b>	<b>66,897</b>
 <b>LIABILITIES AND FUND BALANCE</b>		
Unliquidated obligations	23,034 <sup>A</sup>	21,435
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	-	2,569
Other liabilities	915	668
Demand notes payable		
Short-term (September 2018 - August 2019)	745	700
Long-term (September 2019 - March 2033)	17,225	17,970
	17,970	18,670
<b>Total Liabilities</b>	<b>50,322</b>	<b>53,524</b>
Fund balances:		
Restricted Reserve Subfund <sup>B</sup>	481	481
Operations Subfund	(15,571)	(16,203)
<b>Fund Balance</b>	<b>(15,089)</b>	<b>(15,722)</b>
Restricted for fixed assets	29,949	29,095
<b>Total Liabilities and Fund Balance</b>	<b>65,182</b>	<b>66,897</b>

<sup>A</sup> Includes payroll obligations in the amount of USD 16,705 thousand, non payroll obligations in the amount of USD 6,198 thousand, non payroll obligations for resolution CP/RES.1097/18 in the amount of USD 14 thousand, and 2017 obligations of USD 117 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 August 31  
(in thousands of USD)

<b>Increases</b>	<b>2018</b>	<b>2017</b>
Quotas/Pledges Collections	57,725	64,944
Less prompt payment credits	(440)	(444)
	<u>57,285</u>	<u>64,500</u>
Interest	2	5
Miscellaneous	275	240
	<u><b>57,562</b></u>	<u><b>64,745</b></u>
<b>Decreases</b>		
Expenditures and obligations	74,199 <sup>A</sup>	69,184
Special appropriation - XLVIII General Assembly	180 <sup>B</sup>	-
FONDEM grants	25	50
	<u><b>74,404</b></u>	<u><b>69,234</b></u>
Net increase (decrease) during period	(16,842)	(4,489)
Fund balance at the beginning of period	1,753	(11,233)
<b>Fund balance at the end of period</b>	<u><u><b>(15,089)</b></u></u>	<u><u><b>(15,722)</b></u></u>

<sup>A</sup> Includes payroll encumbrances in the amount of USD 16,705 thousand.

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