

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

As of September 30

(in thousands of USD)

<b>ASSETS</b>	<b>2018</b>	<b>2017</b>
Cash and equity in OAS Treasury Fund	3,751	5,602
Quotas/pledges receivable	38,863	32,860
Less: Allowance for quotas/pledges receivable	(38,863)	(32,860)
Other assets	-	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	47,849	48,501
<b>Total Assets</b>	<b>60,003</b>	<b>64,291</b>
 <b>LIABILITIES AND FUND BALANCE</b>		
Unliquidated obligations	18,855 <sup>A</sup>	16,973
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	-	2,709
Other liabilities	1,092	466
Demand notes payable		
Short-term (October 2018 - September 2019)	770	725
Long-term (October 2019 - March 2033)	16,830	17,600
	17,600	18,325
<b>Total Liabilities</b>	<b>45,950</b>	<b>48,655</b>
 Fund balances:		
Restricted Reserve Subfund <sup>B</sup>	481	481
Operations Subfund	(16,677)	(15,021)
<b>Fund Balance</b>	<b>(16,196)</b>	<b>(14,540)</b>
 Restricted for fixed assets	30,249	30,176
<b>Total Liabilities and Fund Balance</b>	<b>60,003</b>	<b>64,291</b>

<sup>A</sup> Includes payroll obligations in the amount of USD 12,532 thousand, non payroll obligations in the amount of USD 6,199 thousand, non payroll obligations for resolution CP/RES.1097/18 in the amount of USD 7 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 September 30  
(in thousands of USD)

<b>Increases</b>	<b>2018</b>	<b>2017</b>
Quotas/Pledges Collections	58,073	66,975
Less prompt payment credits	(440)	(444)
	<u>57,633</u>	<u>66,531</u>
Interest	36	5
Miscellaneous	275	247
	<u><b>57,944</b></u>	<u><b>66,783</b></u>
 <b>Decreases</b>		
Expenditures and obligations	75,687 <sup>A</sup>	70,015
Special appropriation - XLVIII General Assembly	181 <sup>B</sup>	-
FONDEM grants	25	75
	<u><b>75,893</b></u>	<u><b>70,090</b></u>
Net increase (decrease) during period	(17,949)	(3,307)
Fund balance at the beginning of period	1,753	(11,233)
<b>Fund balance at the end of period</b>	<u><u><b>(16,196)</b></u></u>	<u><u><b>(14,540)</b></u></u>

<sup>A</sup> Includes payroll encumbrances in the amount of USD 12,532 thousand.

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