

**ORGANIZATION OF AMERICAN STATES
REGULAR FUND**

STATEMENTS OF ASSETS, LIABILITIES AND FUND BALANCE

As of October 31

(in thousands of USD)

<u>ASSETS</u>	<u>2018</u>	<u>2017</u>
Cash and equity in OAS Treasury Fund	6,629	481
Quotas/pledges receivable	28,561	31,747
Less: Allowance for quotas/pledges receivable	(28,561)	(31,747)
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
Total Assets	62,881	59,170
<u>LIABILITIES AND FUND BALANCE</u>		
Unliquidated obligations	12,653 ^A	11,570
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	-	2,703
Other liabilities	677	657
Demand notes payable		
Short-term (November 2018 - October 2019)	770	725
Long-term (November 2019 - March 2033)	16,830	17,600
	<u>17,600</u>	<u>18,325</u>
Total Liabilities	39,333	43,437
Fund balances:		
Restricted Reserve Subfund ^B	481	481
Operations Subfund	(7,183)	(14,924)
Fund Balance	(6,701)	(14,443)
Restricted for fixed assets	30,249	30,176
Total Liabilities and Fund Balance	62,881	59,170

^A Includes payroll obligations in the amount of USD 8,375 thousand, non payroll obligations in the amount of USD 4,235 thousand, non payroll obligations for resolution CP/RES.1097/18 in the amount of USD 1 thousand, and 2017 obligations of USD 42 thousand.

^B 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 October 31
(in thousands of USD)

Increases	2018	2017
Quotas/Pledges Collections	68,375	68,089
Less prompt payment credits	(440)	(444)
	<u>67,935</u>	<u>67,645</u>
Interest	79	5
Miscellaneous	345	250
	<u>68,359</u>	<u>67,900</u>
Decreases		
Expenditures and obligations	76,608 ^A	71,010
Special appropriation - XLVIII General Assembly	180 ^B	-
FONDEM grants	25	100
	<u>76,813</u>	<u>71,110</u>
Net increase (decrease) during period	(8,454)	(3,210)
Fund balance at the beginning of period	1,753	(11,233)
Fund balance at the end of period	<u><u>(6,701)</u></u>	<u><u>(14,443)</u></u>

^A Includes payroll encumbrances in the amount of USD 8,375 thousand.

^B Special appropriation as per resolution CP/RES.1097/18.