

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

As of March 31

**Preliminary and Unaudited**

(in thousands of USD)

<b><u>ASSETS</u></b>	<b><u>2019</u></b>	<b><u>2018</u></b>
Cash and equity in OAS Treasury Fund	692	-
Quotas/pledges receivable	83,772	86,801
Less: Allowance for quotas/pledges receivable	(83,772)	(86,801)
Other assets	-	4
Deferred charges related to future year's appropriations	8,280	8,403
Deferred charges related to future year's appropriations (Scholarships)	-	-
Investment in fixed assets	46,740	47,919
<b>Total Assets</b>	<b><u>55,712</u></b>	<b><u>56,326</u></b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
Unliquidated obligations	51,539 <sup>A</sup>	48,125
Amounts to be charged to future year's appropriations	8,280	8,403
Due to the OAS Treasury Fund for temporary loan	-	6,143
Other liabilities	821	1,666
Reserve for payroll terminations	146	-
Demand notes payable		
Short-term (April 2019 - March 2020)	790	745
Long-term (April 2020 - March 2033)	16,435	17,225
	<u>17,225</u>	<u>17,970</u>
Total Liabilities	<u>78,011</u>	<u>82,307</u>
Fund balances:		
Restricted Reserve Subfund <sup>B</sup>	481	481
Operations Subfund	(52,295)	(56,411)
Fund Balance	<u>(51,814)</u>	<u>(55,930)</u>
Restricted for fixed assets	29,515	29,949
<b>Total Liabilities and Fund Balance</b>	<b><u>55,712</u></b>	<b><u>56,326</u></b>

<sup>A</sup> Includes projected payroll obligations in the amount of USD 40,537 thousand, non payroll obligations in the amount of USD 10,050 thousand, and 2018 obligations of USD 952 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 March 31

**Preliminary and Unaudited**

(in thousands of USD)

	<u>2019</u>	<u>2018</u>
<b>Increases</b>		
Quotas/Pledges Collections	12,820	10,154
Less prompt payment credits	<u>(175)</u>	<u>(440)</u>
	12,645	9,714
Miscellaneous	<u>253</u>	<u>117</u>
	<b>12,898</b>	<b>9,831</b>
<b>Decreases</b>		
Expenditures and obligations	<u>71,763</u> <sup>A</sup>	<u>67,514</u>
	<b>71,763</b>	<b>67,514</b>
Net increase (decrease) during period	(58,865)	(57,683)
Fund balance at the beginning of period	7,051	1,753
<b>Fund balance at the end of period</b>	<b><u><u>(51,814)</u></u></b>	<b><u><u>(55,930)</u></u></b>

<sup>A</sup> Includes payroll encumbrances in the amount of USD 40,537 thousand.