

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

As of August 31

(in thousands of USD)

ASSETS	2019	2018
Cash and equity in OAS Treasury Fund	-	8,858
Quotas/pledges receivable	53,708	39,211
Less: Allowance for quotas/pledges receivable	(53,708)	(39,211)
Other assets	-	2
Deferred charges related to future year's appropriations	8,280	8,403
Investment in fixed assets	46,740	47,919
Total Assets	55,020	65,182
 LIABILITIES AND FUND BALANCE		
Unliquidated obligations	23,548 ^A	23,034
Amounts to be charged to future year's appropriations	8,280	8,403
Due to the OAS Treasury Fund for temporary loan	1,101 ^B	-
Other liabilities	639	915
Reserve for payroll terminations	39	-
Demand notes payable		
Short-term (September 2019 - August 2020)	790	745
Long-term (September 2020 - March 2033)	16,435	17,225
	17,225	17,970
Total Liabilities	50,832	50,322
 Fund balances:		
Restricted Reserve Subfund ^C	481	481
Operations Subfund	(25,808)	(15,571)
Fund Balance	(25,327)	(15,089)
Restricted for fixed assets	29,515	29,949
Total Liabilities and Fund Balance	55,020	65,182

^A Includes projected payroll obligations in the amount of USD 17,731 thousand, non payroll obligations in the amount of USD 5,486 thousand, and 2018 obligations of USD 331 thousand.

^B Temporary loan of USD 1.1 million as approved by the Permanent Council CP/RES. 1105 (2168/18) rev.1 .

^C 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)

Increases	2019	2018
Quotas/Pledges Collections	42,884	57,725
Less prompt payment credits	(175)	(440)
	<u>42,709</u>	<u>57,285</u>
Interest	42	2
Miscellaneous	365	275
	<u>43,116</u>	<u>57,562</u>
 Decreases		
Expenditures and obligations	75,494 ^A	74,199
Special appropriation - XLVIII General Assembly	-	180
FONDEM grants	-	25
	<u>75,494</u>	<u>74,404</u>
Net increase (decrease) during period	(32,378)	(16,842)
Fund balance at the beginning of period	7,051	1,753
	<u><u>(25,327)</u></u>	<u><u>(15,089)</u></u>

^A Includes payroll encumbrances in the amount of USD 17,731 thousand.