

**ORGANIZATION OF AMERICAN STATES
REGULAR FUND**

STATEMENTS OF ASSETS, LIABILITIES AND FUND BALANCE

As of December 31

Preliminary and Unaudited

(in thousands of USD)

ASSETS	2019	2018
Cash and equity in OAS Treasury Fund	-	10,414
Quotas/pledges receivable	31,974	11,652
Less: Allowance for quotas/pledges receivable	(31,974)	(11,652)
Other assets	359	471
Deferred charges related to future year's appropriations	8,280	8,280
Investment in fixed assets	46,996	46,740
Total Assets	55,635	65,905
LIABILITIES AND FUND BALANCE		
Unliquidated obligations	2,068 ^A	2,408
Quotas collected in advance	51	21
Amounts to be charged to future year's appropriations	8,280	8,280
Due to the OAS Treasury Fund for temporary loan	6,829 ^B	-
Other liabilities	736	1,238
Reserve for payroll terminations	178	167
Demand notes payable		
Short-term (January 2020 - December 2020)	815	770
Long-term (January 2021 - March 2033)	16,015	16,830
	<u>16,830</u>	<u>17,600</u>
Total Liabilities	34,972	29,714
Fund balances:		
Restricted Reserve Subfund ^C	481	481
Operations Subfund	(9,984)	6,570
Fund Balance	<u>(9,503)</u>	<u>7,051</u>
Restricted for fixed assets	30,166	29,140
Total Liabilities and Fund Balance	55,635	65,905

^A Includes projected non payroll obligations in the amount of USD 1,973 thousand, and 2018 obligations of USD 95 thousand.

^B Temporary loan of USD 6.83 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 December 31

Preliminary and Unaudited

(in thousands of USD)

Increases	2019	2018
Quotas/Pledges Collections	64,637	85,284
Less prompt payment credits	(175)	(440)
	<u>64,462</u>	<u>84,844</u>
Interest	105	123
Miscellaneous	512	374
	<u>65,079</u>	<u>85,341</u>
Decreases		
Expenditures and obligations	81,608	79,838
Special appropriation - XLVIII General Assembly	-	180
FONDEM grants	25	25
	<u>81,633</u>	<u>80,043</u>
Net increase (decrease) during period	(16,554)	5,298
Fund balance at the beginning of period	7,051	1,753
Fund balance at the end of period	<u><u>(9,503)</u></u>	<u><u>7,051</u></u>