

**ORGANIZATION OF AMERICAN STATES  
REGULAR FUND**

**STATEMENTS OF ASSETS, LIABILITIES AND FUND BALANCE**

As of April 30

(in thousands of USD)

<b>ASSETS</b>	<b>2020</b>	<b>2019</b>
Cash and equity in OAS Treasury Fund	-	9,295
Quotas/pledges receivable	87,361	69,336
Less: Allowance for quotas/pledges receivable	(87,361)	(69,336)
Deferred charges related to future year's appropriations	8,181	8,280
Investment in fixed assets	46,556	46,740
<b>Total Assets</b>	<b>54,737</b>	<b>64,315</b>
<b>LIABILITIES AND FUND BALANCE</b>		
Unliquidated obligations	43,775 <sup>A</sup>	46,144
Quotas collected in advance	4	-
Amounts to be charged to future year's appropriations	8,181	8,280
Due to the OAS Treasury Fund for temporary loan	6,156 <sup>B</sup>	-
Other liabilities	844	1,081
Reserve for payroll terminations	182	80
Demand notes payable		
Short-term (May 2020 - April 2021)	845	790
Long-term (May 2021 - March 2033)	15,590	16,435
	<u>16,435</u>	<u>17,225</u>
Total Liabilities	75,577	72,810
Fund balances:		
Restricted Reserve Subfund <sup>C</sup>	463	481
Operations Subfund	(51,424)	(38,491)
Fund Balance	(50,961)	(38,010)
Restricted for fixed assets	30,121	29,515
<b>Total Liabilities and Fund Balance</b>	<b>54,737</b>	<b>64,315</b>

<sup>A</sup> Includes projected payroll obligations in the amount of USD 35,964 thousand, non payroll obligations in the amount of USD 7,135 thousand, 2019 obligations of USD 671 thousand, and 2018 obligations of USD 5 thousand .

<sup>B</sup> Temporary loan of USD 6.16 million as approved by the General Assembly through resolution AG/RES. 2940 (XLIX-O/19) .

<sup>C</sup> Balance of the Reserve Sub fund as per resolutions of the Permanent Council CP/RES 1058(2055/16) and CP/RES.1146 (2277/20).

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REGULAR FUND**

**STATEMENTS OF CHANGES IN FUND BALANCE**

For the period ended April 30  
(in thousands of USD)

<b>Increases</b>	<b>2020</b>	<b>2019</b>
Quotas/Pledges Collections	29,590	27,256
Less prompt payment credits	(300)	(175)
	<u>29,290</u>	<u>27,081</u>
Miscellaneous	125	293
	<u><b>29,415</b></u>	<u><b>27,374</b></u>
 <b>Decreases</b>		
Expenditures and obligations	70,855 <sup>A</sup>	72,435
Supplementary appropriation - LIV Special Session of the General Assembly	18 <sup>B</sup>	-
	<u><b>70,873</b></u>	<u><b>72,435</b></u>
Net increase (decrease) during period	(41,458)	(45,061)
Fund balance at the beginning of period	(9,503)	7,051
<b>Fund balance at the end of period</b>	<u><u><b>(50,961)</b></u></u>	<u><u><b>(38,010)</b></u></u>

<sup>A</sup> Includes payroll encumbrances in the amount of USD 35,964 thousand.

<sup>B</sup> Supplementary appropriation as per resolution CP/RES.1146 (2277/20).