

**ORGANIZATION OF AMERICAN STATES
REGULAR FUND**

STATEMENTS OF ASSETS, LIABILITIES AND FUND BALANCE

As of April 30

(in thousands of USD)

ASSETS	2021	2020
Cash and equity in OAS Treasury Fund	5,332	-
Quotas/pledges receivable	82,022	87,361
Less: Allowance for quotas/pledges receivable	(82,022)	(87,361)
Other assets	5	-
Deferred charges related to future year's appropriations	7,958	8,181
Investment in fixed assets	45,563	46,556
Total Assets	58,858	54,737
LIABILITIES AND FUND BALANCE		
Unliquidated obligations	38,876 ^A	43,775
Quotas collected in advance	-	4
Amounts to be charged to future year's appropriations	7,958	8,181
Due to the OAS Treasury Fund for temporary loan	-	6,156
Other liabilities	506	844
Reserve for payroll terminations	579	182
Demand notes payable		
Short-term (May 2021 - April 2022)	900	845
Long-term (May 2022 - March 2033)	14,690	15,590
	<u>15,590</u>	<u>16,435</u>
Total Liabilities	63,509	75,577
Fund balances:		
Restricted Reserve Subfund ^B	481	463
Operations Subfund	(35,105)	(51,424)
Fund Balance	<u>(34,624)</u>	<u>(50,961)</u>
Restricted for fixed assets	29,973	30,121
Total Liabilities and Fund Balance	58,858	54,737

^A Includes projected payroll obligations in the amount of USD 34,469 thousand, non payroll obligations in the amount of USD 3,665 thousand, and prior year obligations of USD 742 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 April 30
(in thousands of USD)

Increases	2021	2020
Quotas/Pledges Collections	43,680	29,590
Less prompt payment credits	(460)	(300)
	<u>43,220</u>	<u>29,290</u>
Miscellaneous	33	125
	43,253	29,415
Decreases		
Expenditures and obligations	62,350 ^A	70,855
Supplementary appropriation - LIV Special Session of the General Assembly	-	18
	<u>62,350</u>	<u>70,873</u>
Net increase (decrease) during period	(19,097)	(41,458)
Fund balance at the beginning of period	(15,527)	(9,503)
Fund balance at the end of period	<u>(34,624)</u>	<u>(50,961)</u>

^A Includes payroll encumbrances in the amount of USD 34,469 thousand.