

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

As of June 30

(in thousands of USD)

ASSETS	2021	2020
Cash and equity in OAS Treasury Fund	-	-
Quotas/pledges receivable	80,632	74,340
Less: Allowance for quotas/pledges receivable	(80,632)	(74,340)
Other assets	2	-
Deferred charges related to future year's appropriations	7,958	8,181
Investment in fixed assets	45,563	46,558
Total Assets	53,523	54,739
LIABILITIES AND FUND BALANCE		
Unliquidated obligations	31,532 ^A	32,351
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	6,841 ^B	4,665
Other liabilities	495	2,024
Reserve for payroll terminations	432	182
Demand notes payable		
Short-term (July 2021 - June 2022)	900	845
Long-term (July 2022 - March 2033)	14,690	15,590
	<u>15,590</u>	<u>16,435</u>
Total Liabilities	62,848	63,842
Fund balances:		
Restricted Reserve Subfund ^C	481	449
Operations Subfund	(39,779)	(39,675)
Fund Balance	(39,298)	(39,226)
Restricted for fixed assets	29,973	30,123
Total Liabilities and Fund Balance	53,523	54,739

^A Includes projected payroll obligations in the amount of USD 25,916 thousand, non payroll obligations in the amount of USD 5,158 thousand, and prior year obligations of USD 458 thousand .

^B Temporary loan of USD 6.84 million as approved by the General Assembly through resolutions AG/RES.2957 (L-O/20).

^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 June 30
(in thousands of USD)

Increases	2021	2020
Quotas/Pledges Collections	45,069	42,612
Less prompt payment credits	(460)	(300)
	<u>44,609</u>	<u>42,312</u>
Interest	5	-
Miscellaneous	34	262
	<u>44,648</u>	<u>42,574</u>
Decreases		
Expenditures and obligations	68,394 ^A	72,215
Supplementary appropriation - LIV Special Session of the General Assembly	-	32
FONDEM grants	25	50
	<u>68,419</u>	<u>72,297</u>
Net increase (decrease) during period	(23,771)	(29,723)
Fund balance at the beginning of period	(15,527)	(9,503)
Fund balance at the end of period	<u><u>(39,298)</u></u>	<u><u>(39,226)</u></u>

^A Includes payroll encumbrances in the amount of USD 25,916 thousand.