

**ORGANIZATION OF AMERICAN STATES  
REGULAR FUND**

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

As of July 31

(in thousands of USD)

<b>ASSETS</b>	<b>2021</b>	<b>2020</b>
Quotas/pledges receivable	68,554	66,604
Less: Allowance for quotas/pledges receivable	(68,554)	(66,604)
Other assets	2	-
Deferred charges related to future year's appropriations	7,958	8,181
Investment in fixed assets	43,813	46,558
<b>Total Assets</b>	<b>51,773</b>	<b>54,739</b>
<b>LIABILITIES AND FUND BALANCE</b>		
Unliquidated obligations	26,646 <sup>A</sup>	27,478
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	245 <sup>B</sup>	4,072
Other liabilities	365	487
Reserve for payroll terminations	414	182
Demand notes payable		
Short-term (August 2021 - July 2022)	900	845
Long-term (August 2022 - March 2033)	14,690	15,590
	<u>15,590</u>	<u>16,435</u>
Total Liabilities	51,218	56,839
Fund balances:		
Restricted Reserve Subfund <sup>C</sup>	481	449
Operations Subfund	(28,149)	(32,672)
Fund Balance	(27,668)	(32,223)
Restricted for fixed assets	28,223	30,123
<b>Total Liabilities and Fund Balance</b>	<b>51,773</b>	<b>54,739</b>

<sup>A</sup> Includes projected payroll obligations in the amount of USD 21,274 thousand, non payroll obligations in the amount of USD 5,005 thousand, and prior year obligations of USD 367 thousand .

<sup>B</sup> Temporary loan of USD 0.24 million as approved by the General Assembly through resolutions AG/RES.2957 (L-O/20).

<sup>C</sup> 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 July 31  
(in thousands of USD)

<b>Increases</b>	<b>2021</b>	<b>2020</b>
Quotas/Pledges Collections	57,147	50,347
Less prompt payment credits	(460)	(300)
	<u>56,687</u>	<u>50,047</u>
Interest	9	-
Miscellaneous	65	264
	<u>56,761</u>	<u>50,311</u>
<b>Decreases</b>		
Expenditures and obligations	68,877 <sup>A</sup>	72,949
Supplementary appropriation - LIV Special Session of the General Assembly	-	32
FONDEM grants	25	50
	<u>68,902</u>	<u>73,031</u>
Net increase (decrease) during period	(12,141)	(22,720)
Fund balance at the beginning of period	(15,527)	(9,503)
<b>Fund balance at the end of period</b>	<u><u>(27,668)</u></u>	<u><u>(32,223)</u></u>

<sup>A</sup> Includes payroll encumbrances in the amount of USD 21,274 thousand.