

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	2021	2020
Cash and equity in OAS Treasury Fund	1,283	-
Quotas/pledges receivable	36,470	40,771
Less: Allowance for quotas/pledges receivable	(36,470)	(40,771)
Other assets	1,721	511
Deferred charges related to future year's appropriations	7,958	7,958
Investment in fixed assets	43,813	45,563
Total Assets	54,775	54,032
 LIABILITIES AND FUND BALANCE		
Unliquidated obligations	2,522 ^A	2,293
Quotas collected in advance	417	9,027
Amounts to be charged to future year's appropriations	7,958	7,958
Due to the OAS Treasury Fund for temporary loan	-	1,697
Other liabilities	2,465	1,470
Reserve for payroll terminations	254	1,551
Demand notes payable		
Short-term (January 2022 - December 2022)	935	870
Long-term (January 2023 - March 2033)	14,210	15,145
	<u>15,145</u>	<u>16,015</u>
Total Liabilities	28,761	40,011
 Fund balances:		
Restricted Reserve Subfund ^B	481	481
Operations Subfund	(3,136)	(16,008)
Fund Balance	(2,654)	(15,527)
Restricted for fixed assets	28,668	29,548
Total Liabilities and Fund Balance	54,775	54,032

^A Includes projected payroll obligations in the amount of USD 19 thousand, non payroll obligations in the amount of USD 2,480 thousand, and prior year obligations of USD 23 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 December 31

Preliminary and Unaudited

(in thousands of USD)

INCREASES	2021	2020
Quotas/Pledges Collections	89,231	76,180
Less prompt payment credits	(460)	(300)
	<u>88,771</u>	<u>75,880</u>
Administrative Support - Specific and Voluntary Funds	227	-
Interest	12	15
Miscellaneous	317	531
	<u>89,327</u>	<u>76,426</u>
DECREASES		
Expenditures and obligations	76,404 ^A	82,250
FONDEM grants	50	200
	<u>76,454</u>	<u>82,450</u>
Net increase (decrease) during period	12,873	(6,024)
Fund balance at the beginning of period	(15,527)	(9,503)
	<u><u>(2,654)</u></u>	<u><u>(15,527)</u></u>

^A Includes payroll encumbrances in the amount of USD 19 thousand.