

**ORGANIZATION OF AMERICAN STATES  
REGULAR FUND**

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

As of March 31

**Preliminary and Unaudited**

(in thousands of USD)

<b>ASSETS</b>	<b>2022</b>	<b>2021</b>
Cash and equity in OAS Treasury Fund	4,782	-
Quotas/pledges receivable	95,943	94,792
Less: Allowance for quotas/pledges receivable	(95,943)	(94,792)
Other assets	-	1
Deferred charges related to future year's appropriations	7,553	7,958
Deferred charges related to future year's appropriations (Specific Funds)	456	-
Investment in fixed assets	43,694	45,563
<b>Total Assets</b>	<b>56,485</b>	<b>53,522</b>
 <b>LIABILITIES AND FUND BALANCE</b>		
Unliquidated obligations	51,356 <sup>A</sup>	44,359
Quotas collected in advance	6	-
Amounts to be charged to future year's appropriations	7,553	7,958
Due to amounts to be charge to future year's appropriations (Specific Funds)	491	-
Due to the OAS Treasury Fund for temporary loan	-	1,910
Other liabilities	333	686
Reserve for payroll terminations	112	763
Demand notes payable		
Short-term (April 2022 - March 2023)	960	900
Long-term (April 2023 - March 2033)	13,730	14,690
	<u>14,690</u>	<u>15,590</u>
Total Liabilities	74,541	71,266
 Fund balances:		
Restricted Reserve Subfund <sup>B</sup>	481	481
Operations Subfund	(47,541)	(48,198)
Fund Balance	<u>(47,060)</u>	<u>(47,717)</u>
Restricted for fixed assets	29,004	29,973
<b>Total Liabilities and Fund Balance</b>	<b>56,485</b>	<b>53,522</b>

<sup>A</sup> Includes projected payroll obligations in the amount of USD 40,044 thousand, non payroll obligations in the amount of USD 10,321 thousand, and prior year obligations of USD 991 thousand.

<sup>B</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 March 31

**Preliminary and Unaudited**

(in thousands of USD)

<b>INCREASES</b>	<b>2022</b>	<b>2021</b>
Quotas/Pledges Collections	25,457	30,910
Less prompt payment credits	(441)	(460)
	<u>25,016</u>	<u>30,450</u>
Miscellaneous	162	31
	<u><b>25,178</b></u>	<u><b>30,481</b></u>
<b>DECREASES</b>		
Expenditures and obligations	69,585 <sup>A</sup>	62,671
	<u><b>69,585</b></u>	<u><b>62,671</b></u>
Net increase (decrease) during period	(44,407)	(32,190)
Fund balance at the beginning of period	(2,653)	(15,527)
	<u><b>(47,060)</b></u>	<u><b>(47,717)</b></u>
<b>Fund balance at the end of period</b>	<u><b>(47,060)</b></u>	<u><b>(47,717)</b></u>

<sup>A</sup> Includes payroll encumbrances in the amount of USD 40,044 thousand.