

**ORGANIZATION OF AMERICAN STATES**  
**REGULAR FUND**

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

As of April 30

(in thousands of USD)

<b>ASSETS</b>	<b>2022</b>	<b>2021</b>
Cash and equity in OAS Treasury Fund	-	5,332
Quotas/pledges receivable	95,662	82,022
Less: Allowance for quotas/pledges receivable	(95,662)	(82,022)
Other assets	1	5
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>51,704</b>	<b>58,858</b>
<b>LIABILITIES AND FUND BALANCE</b>		
Unliquidated obligations	45,740 <sup>A</sup>	38,876
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	971 <sup>B</sup>	-
Other liabilities	460	506
Reserve for payroll terminations	110	579
Demand notes payable		
Short-term (May 2022 - April 2023)	960	900
Long-term (May 2023 - March 2033)	13,730	14,690
	<u>14,690</u>	<u>15,590</u>
Total Liabilities	70,021	63,509
Fund balances:		
Restricted Reserve Subfund <sup>C</sup>	481	481
Operations Subfund	(47,802)	(35,105)
Fund Balance	(47,321)	(34,624)
Restricted for fixed assets	29,004	29,973
<b>Total Liabilities and Fund Balance</b>	<b>51,704</b>	<b>58,858</b>

<sup>A</sup> Includes projected payroll obligations in the amount of USD 35,480 thousand, non payroll obligations in the amount of USD 9,456 thousand, and prior year obligations of USD 804 thousand.

<sup>B</sup> Temporary loan of USD 0.97 million as approved by the General Assembly through resolutions AG/RES. 2971 (LI-O/21).

<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 April 30  
(in thousands of USD)

<b>INCREASES</b>	<b>2022</b>	<b>2021</b>
Quotas/Pledges Collections	25,738	43,680
Less prompt payment credits	(441)	(460)
	<u>25,297</u>	<u>43,220</u>
Miscellaneous	165	33
	<b>25,462</b>	<b>43,253</b>
<b>DECREASES</b>		
Expenditures and obligations	70,130 <sup>A</sup>	62,350
	<b>70,130</b>	<b>62,350</b>
Net increase (decrease) during period	(44,668)	(19,097)
Fund balance at the beginning of period	(2,653)	(15,527)
<b>Fund balance at the end of period</b>	<b>(47,321)</b>	<b>(34,624)</b>

<sup>A</sup> Includes payroll encumbrances in the amount of USD 35,480 thousand.