

**ORGANIZATION OF AMERICAN STATES
REGULAR FUND**

STATEMENTS OF ASSETS, LIABILITIES AND FUND BALANCE

As of May 31

(in thousands of USD)

| ASSETS | 2022 | 2021 |
|------------------------------------------------------------------------------|---------------------|---------------|
| Cash and equity in OAS Treasury Fund | - | - |
| Quotas/pledges receivable | 91,680 | 80,896 |
| Less: Allowance for quotas/pledges receivable | (91,680) | (80,896) |
| Other assets | 1 | 4 |
| 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 |
| Total Assets | 51,704 | 53,525 |
| | | |
| LIABILITIES AND FUND BALANCE | | |
| Unliquidated obligations | 40,129 ^A | 35,890 |
| 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 | 3,054 ^B | 436 |
| Other liabilities | 670 | 647 |
| Reserve for payroll terminations | 110 | 440 |
| Demand notes payable | | |
| Short-term (June 2022 - May 2023) | 960 | 900 |
| Long-term (June 2023 - March 2033) | 13,730 | 14,690 |
| | <u>14,690</u> | <u>15,590</u> |
| Total Liabilities | 66,703 | 60,961 |
| | | |
| Fund balances: | | |
| Restricted Reserve Subfund ^C | 481 | 481 |
| Operations Subfund | (44,484) | (37,890) |
| Fund Balance | (44,003) | (37,409) |
| | | |
| Restricted for fixed assets | 29,004 | 29,973 |
| Total Liabilities and Fund Balance | 51,704 | 53,525 |

^A Includes projected payroll obligations in the amount of USD 30,988 thousand, non payroll obligations in the amount of USD 8,437 thousand, and prior year obligations of USD 704 thousand.

^B Temporary loan of USD 3.05 million as approved by the General Assembly through resolutions AG/RES. 2971 (LI-O/21).

^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 May 31
(in thousands of USD)

| INCREASES | 2022 | 2021 |
|------------------------------------------|-------------------------------|-------------------------------|
| Quotas/Pledges Collections | 29,720 | 44,805 |
| Less prompt payment credits | (441) | (460) |
| | <u>29,279</u> | <u>44,345</u> |
| Interest | - | 5 |
| Miscellaneous | 213 | 34 |
| | <u>29,492</u> | <u>44,384</u> |
| DECREASES | | |
| Expenditures and obligations | 70,842 ^A | 66,241 |
| FONDEM grants | - | 25 |
| | <u>70,842</u> | <u>66,266</u> |
| Net increase (decrease) during period | (41,350) | (21,882) |
| Fund balance at the beginning of period | (2,653) | (15,527) |
| Fund balance at the end of period | <u><u>(44,003)</u></u> | <u><u>(37,409)</u></u> |

^A Includes payroll encumbrances in the amount of USD 30,988 thousand.