

**ORGANIZATION OF AMERICAN STATES  
REGULAR FUND**

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

As of June 30

(in thousands of USD)

<b>ASSETS</b>	<b>2022</b>	<b>2021</b>
Cash and equity in OAS Treasury Fund	3,126	-
Quotas/pledges receivable	78,490	80,632
Less: Allowance for quotas/pledges receivable	(78,490)	(80,632)
Other assets	1	2
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>54,830</b>	<b>53,523</b>
 <b>LIABILITIES AND FUND BALANCE</b>		
Unliquidated obligations	34,653 <sup>A</sup>	31,532
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	-	6,841
Other liabilities	409	495
Reserve for payroll terminations	106	432
Demand notes payable		
Short-term (July 2022 - June 2023)	960	900
Long-term (July 2023 - March 2033)	13,730	14,690
	<u>14,690</u>	<u>15,590</u>
Total Liabilities	57,908	62,848
 Fund balances:		
Restricted Reserve Subfund <sup>B</sup>	481	481
Operations Subfund	(32,563)	(39,779)
Fund Balance	<u>(32,082)</u>	<u>(39,298)</u>
Restricted for fixed assets	29,004	29,973
<b>Total Liabilities and Fund Balance</b>	<b>54,830</b>	<b>53,523</b>

<sup>A</sup> Includes projected payroll obligations in the amount of USD 26,424 thousand, non payroll obligations in the amount of USD 7,584 thousand, and prior year obligations of USD 645 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 June 30  
(in thousands of USD)

<b>INCREASES</b>	<b>2022</b>	<b>2021</b>
Quotas/Pledges Collections	42,910	45,069
Less prompt payment credits	(441)	(460)
	<u>42,469</u>	<u>44,609</u>
Interest	-	5
Miscellaneous	218	34
	<u><b>42,687</b></u>	<u><b>44,648</b></u>
<b>DECREASES</b>		
Expenditures and obligations	72,116 <sup>A</sup>	68,394
FONDEM grants	-	25
	<u><b>72,116</b></u>	<u><b>68,419</b></u>
Net increase (decrease) during period	(29,429)	(23,771)
Fund balance at the beginning of period	(2,653)	(15,527)
<b>Fund balance at the end of period</b>	<u><u><b>(32,082)</b></u></u>	<u><u><b>(39,298)</b></u></u>

<sup>A</sup> Includes payroll encumbrances in the amount of USD 26,424 thousand.