

**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	2022	2021
Cash and equity in OAS Treasury Fund	-	1,283
Quotas/pledges receivable	43,635	36,470
Less: Allowance for quotas/pledges receivable	(43,635)	(36,470)
Other assets	114	7
Deferred charges related to future year's appropriations	7,553	7,553
Investment in fixed assets	43,694	43,694
Total Assets	51,361	52,537
LIABILITIES AND FUND BALANCE		
Unliquidated obligations	1,786 ^A	2,522
Quotas collected in advance	6	417
Amounts to be charged to future year's appropriations	7,553	7,553
Due to the OAS Treasury Fund for temporary loan	2,700 ^B	-
Other liabilities	884	750
Reserve for payroll terminations	528	254
Demand notes payable		
Short-term (January 2023 - December 2023)	985	935
Long-term (January 2024 - March 2033)	13,225	14,210
	<u>14,210</u>	<u>15,145</u>
Total Liabilities	27,667	26,641
Fund balances:		
Restricted Reserve Subfund ^C	481	481
Operations Subfund	(6,271)	(3,135)
Fund Balance	(5,790)	(2,653)
Restricted for fixed assets	29,484	28,549
Total Liabilities and Fund Balance	51,361	52,537

^A Includes projected payroll obligations in the amount of USD 11 thousand, and non payroll obligations in the amount of USD 1,775 thousand.

^B Temporary loan of USD 2.7 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 December 31

Preliminary and Unaudited

(in thousands of USD)

INCREASES	2022	2021
Quotas/Pledges Collections	77,765	89,231
Less prompt payment credits	(441)	(460)
	<u>77,324</u>	<u>88,771</u>
Administrative Support - Specific and Voluntary Funds	-	227
Interest	26	13
Miscellaneous	498	317
	<u>77,848</u>	<u>89,328</u>
DECREASES		
Expenditures and obligations	80,430 ^A	76,404
FONDEM grants	75	50
Transfers	480 ^B	-
	<u>80,985</u>	<u>76,454</u>
Net increase (decrease) during period	(3,137)	12,874
Fund balance at the beginning of period	(2,653)	(15,527)
Fund balance at the end of period	<u><u>(5,790)</u></u>	<u><u>(2,653)</u></u>

^A Includes payroll encumbrances in the amount of USD 11 thousand.

^B Transfers to Capital Fund for OAS Fellowships, Scholarships, and Training Program as per resolutions AG/RES.2957(L-O/20) and CP/RES.1209 (2402/22).