

**ORGANIZATION OF AMERICAN STATES  
REGULAR FUND**

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

As of August 31  
(in thousands of USD)

<b>ASSETS</b>	<b>2022</b>	<b>2021</b>
Cash and equity in OAS Treasury Fund	13,755	13,399
Quotas/pledges receivable	55,371	49,441
Less: Allowance for quotas/pledges receivable	(55,371)	(49,441)
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	43,813
<b>Total Assets</b>	<b>65,459</b>	<b>65,170</b>
 <b>LIABILITIES AND FUND BALANCE</b>		
Unliquidated obligations	24,756 <sup>A</sup>	22,193
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	-
Other liabilities	541	1,906
Reserve for payroll terminations	432	331
Demand notes payable		
Short-term (September 2022 - August 2023)	960	900
Long-term (September 2023 - March 2033)	13,730	14,690
	<u>14,690</u>	<u>15,590</u>
Total Liabilities	48,469	47,978
 Fund balances:		
Restricted Reserve Subfund <sup>B</sup>	481	481
Operations Subfund	(12,495)	(11,512)
Fund Balance	<u>(12,014)</u>	<u>(11,031)</u>
Restricted for fixed assets	29,004	28,223
<b>Total Liabilities and Fund Balance</b>	<b>65,459</b>	<b>65,170</b>

<sup>A</sup> Includes projected payroll obligations in the amount of USD 17,817 thousand, non payroll obligations in the amount of USD 6,434 thousand, and prior year obligations of USD 505 thousand.

<sup>B</sup> Reserve Sub fund as per resolution of the Permanent Council CP/RES 1058(2055/16).

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REGULAR FUND**

**STATEMENTS OF CHANGES IN FUND BALANCE**

For the period ended August 31  
(in thousands of USD)

<b>INCREASES</b>	<b>2022</b>	<b>2021</b>
Quotas/Pledges Collections	66,029	76,260
Less prompt payment credits	(441)	(460)
	<u>65,588</u>	<u>75,800</u>
Interest	-	9
Miscellaneous	268	83
	<u>65,856</u>	<u>75,892</u>
<b>DECREASES</b>		
Expenditures and obligations	75,217 <sup>A</sup>	71,346
FONDEM grants	-	50
	<u>75,217</u>	<u>71,396</u>
Net increase (decrease) during period	(9,361)	4,496
Fund balance at the beginning of period	(2,653)	(15,527)
<b>Fund balance at the end of period</b>	<u><u>(12,014)</u></u>	<u><u>(11,031)</u></u>

<sup>A</sup> Includes payroll encumbrances in the amount of USD 17,817 thousand.