

**ORGANIZATION OF AMERICAN STATES
REGULAR FUND**

STATEMENTS OF ASSETS, LIABILITIES AND FUND BALANCE

As of February 28

Preliminary and Unaudited

(in thousands of USD)

ASSETS	2023	2022
Cash and equity in OAS Treasury Fund	9,463	10,548
Quotas/pledges receivable	101,377	97,685
Less: Allowance for quotas/pledges receivable	(101,377)	(97,685)
Other assets	1	2
Deferred charges related to future year's appropriations	7,558	7,553
Investment in fixed assets	43,073	43,694
Total Assets	60,095	61,797
 LIABILITIES AND FUND BALANCE		
Unliquidated obligations	57,135 ^A	54,396
Amounts to be charged to future year's appropriations	7,558	7,553
Other liabilities	776	888
Reserve for payroll terminations	320	81
Demand notes payable		
Short-term (March 2023 - February 2024)	985	935
Long-term (March 2024 - March 2033)	13,225	14,210
	<u>14,210</u>	<u>15,145</u>
Total Liabilities	79,999	78,063
 Fund balances:		
Restricted Reserve Subfund ^B	481	481
Operations Subfund	(49,248)	(45,296)
Fund Balance	(48,767)	(44,815)
Restricted for fixed assets	28,863	28,549
Total Liabilities and Fund Balance	60,095	61,797

^A Includes projected payroll obligations in the amount of USD 46,263 thousand, non payroll obligations in the amount of USD 10,093 thousand, and prior year obligations of USD 780. thousand .

^B 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 February 28

Preliminary and Unaudited

(in thousands of USD)

INCREASES	2023	2022
Quotas/Pledges Collections	27,188	23,715
Less prompt payment credits	(470)	(441)
	<u>26,718</u>	<u>23,274</u>
Miscellaneous	10	153
	<u>26,728</u>	<u>23,427</u>
DECREASES		
Expenditures and obligations	69,718 ^A	64,589
FONDEM grants	25	-
	<u>69,743</u>	<u>64,589</u>
Net increase (decrease) during period	(43,015)	(41,162)
Fund balance at the beginning of period	(5,752)	(2,653)
Fund balance at the end of period	<u><u>(48,767)</u></u>	<u><u>(43,815)</u></u>

^A Includes payroll encumbrances in the amount of USD 46,263 thousand.