

**ORGANIZATION OF AMERICAN STATES
REGULAR FUND**

STATEMENTS OF ASSETS, LIABILITIES AND FUND BALANCE

As of March 31

Preliminary and Unaudited

(in thousands of USD)

ASSETS	2023	2022
Cash and equity in OAS Treasury Fund	4,278	4,782
Quotas/pledges receivable	98,160	95,943
Less: Allowance for quotas/pledges receivable	(98,160)	(95,943)
Other assets	1	-
Deferred charges related to future year's appropriations	7,558	7,553
Deferred charges related to future year's appropriations (Specific Funds)	-	456
Investment in fixed assets	43,074	43,694
Total Assets	54,911	56,485
 LIABILITIES AND FUND BALANCE		
Unliquidated obligations	50,626 ^A	51,356
Quotas collected in advance	-	6
Amounts to be charged to future year's appropriations	7,558	7,553
Due to amounts to be charge to future year's appropriations (Specific Funds)	-	491
Other liabilities	422	333
Reserve for payroll terminations	251	112
Demand notes payable		
Short-term (April 2023 - March 2024)	1,015	960
Long-term (April 2024 - March 2033)	12,715	13,730
	<u>13,730</u>	<u>14,690</u>
Total Liabilities	72,587	74,541
 Fund balances:		
Restricted Reserve Subfund ^B	481	481
Operations Subfund	(47,501)	(47,541)
Fund Balance	<u>(47,020)</u>	<u>(47,060)</u>
Restricted for fixed assets	29,344	29,004
Total Liabilities and Fund Balance	54,911	56,485

^A Includes projected payroll obligations in the amount of USD 41,654 thousand, non payroll obligations in the amount of USD 8,367 thousand, and prior year obligations of USD 605. 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 March 31

Preliminary and Unaudited

(in thousands of USD)

INCREASES	2023	2022
Quotas/Pledges Collections	30,405	25,457
Less prompt payment credits	(470)	(441)
	<u>29,935</u>	<u>25,016</u>
Miscellaneous	17	162
	<u>29,952</u>	<u>25,178</u>
DECREASES		
Expenditures and obligations	71,195 ^A	69,585
FONDEM grants	25	-
	<u>71,220</u>	<u>69,585</u>
Net increase (decrease) during period	(41,268)	(44,407)
Fund balance at the beginning of period	(5,752)	(2,653)
Fund balance at the end of period	<u><u>(47,020)</u></u>	<u><u>(47,060)</u></u>

^A Includes payroll encumbrances in the amount of USD 41,654 thousand.