

**ORGANIZATION OF AMERICAN STATES
REGULAR FUND**

STATEMENTS OF ASSETS, LIABILITIES AND FUND BALANCE

As of April 30
(in thousands of USD)

| ASSETS | 2023 | 2022 |
|--|---------------------|-----------------|
| Quotas/pledges receivable | 97,289 | 95,662 |
| Less: Allowance for quotas/pledges receivable | (97,289) | (95,662) |
| Other assets | 1 | 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 | 50,633 | 51,704 |
| | | |
| LIABILITIES AND FUND BALANCE | | |
| Unliquidated obligations | 46,064 ^A | 45,740 |
| 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 |
| Due to the OAS Treasury Fund for temporary loan | 1,037 ^B | 971 |
| Other liabilities | 563 | 460 |
| Reserve for payroll terminations | 251 | 110 |
| Demand notes payable | | |
| Short-term (May 2023 - April 2024) | 1,015 | 960 |
| Long-term (May 2024 - March 2033) | 12,715 | 13,730 |
| | <u>13,730</u> | <u>14,690</u> |
| Total Liabilities | 69,203 | 70,021 |
| | | |
| Fund balances: | | |
| Restricted Reserve Subfund ^C | 481 | 481 |
| Operations Subfund | (48,395) | (47,802) |
| Fund Balance | <u>(47,914)</u> | <u>(47,321)</u> |
| | | |
| Restricted for fixed assets | 29,344 | 29,004 |
| Total Liabilities and Fund Balance | 50,633 | 51,704 |

^A Includes projected payroll obligations in the amount of USD 37,123 thousand, non payroll obligations in the amount of USD 8,394 thousand, and prior year obligations of USD 547. thousand .

^B Temporary loan of USD 1.04 million as approved by the General Assembly through resolutions AG/RES. 2985 (LII-O/22).

^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 April 30

(in thousands of USD)

| INCREASES | 2023 | 2022 |
|--|-------------------------------|-------------------------------|
| Quotas/Pledges Collections | 31,277 | 25,738 |
| Less prompt payment credits | (470) | (441) |
| | <u>30,807</u> | <u>25,297</u> |
| Interest | 76 | - |
| Miscellaneous | 18 | 165 |
| | <u>30,901</u> | <u>25,462</u> |
| DECREASES | | |
| Expenditures and obligations | 73,038 ^A | 70,130 |
| FONDEM grants | 25 | - |
| | <u>73,063</u> | <u>70,130</u> |
| Net increase (decrease) during period | (42,162) | (44,668) |
| Fund balance at the beginning of period | (5,752) | (2,653) |
| Fund balance at the end of period | <u><u>(47,914)</u></u> | <u><u>(47,321)</u></u> |

^A Includes payroll encumbrances in the amount of USD 37,123 thousand.