

**ORGANIZATION OF AMERICAN STATES****REGULAR FUND****STATEMENTS OF ASSETS, LIABILITIES AND FUND BALANCE**

As of May 31

(in thousands of USD)

<b>ASSETS</b>	<b>2023</b>	<b>2022</b>
Cash and equity in OAS Treasury Fund	16,527	-
Quotas/pledges receivable	74,029	91,680
Less: Allowance for quotas/pledges receivable	(74,029)	(91,680)
Other assets	8	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
<b>Total Assets</b>	<b>67,167</b>	<b>51,704</b>
<b>LIABILITIES AND FUND BALANCE</b>		
Unliquidated obligations	40,878 <sup>A</sup>	40,129
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	-	3,054
Other liabilities	851	670
Reserve for payroll terminations	333	110
Demand notes payable		
Short-term (June 2023 - May 2024)	1,015	960
Long-term (June 2024 - March 2033)	12,715	13,730
	<u>13,730</u>	<u>14,690</u>
Total Liabilities	63,350	66,703
Fund balances:		
Restricted Reserve Subfund <sup>B</sup>	416	481
Operations Subfund	(25,943)	(44,484)
Fund Balance	(25,527)	(44,003)
Restricted for fixed assets	29,344	29,004
<b>Total Liabilities and Fund Balance</b>	<b>67,167</b>	<b>51,704</b>

<sup>A</sup> Includes projected payroll obligations in the amount of USD 32,593 thousand, non payroll obligations in the amount of USD 7,838 thousand, and prior year obligations of USD 447 thousand.

<sup>B</sup> 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 May 31

(in thousands of USD)

<b>INCREASES</b>	<b>2023</b>	<b>2022</b>
Quotas/Pledges Collections	54,536	29,720
Less prompt payment credits	(470)	(441)
	<u>54,066</u>	<u>29,279</u>
Interest	76	-
Miscellaneous	23	213
	<u>54,165</u>	<u>29,492</u>
<b>DECREASES</b>		
Expenditures and obligations	73,850 <sup>A</sup>	70,842
Supplementary appropriation - LIII Regular Session of the General Assembly	65	-
FONDEM grants	25	-
	<u>73,940</u>	<u>70,842</u>
Net increase (decrease) during period	(19,775)	(41,350)
Fund balance at the beginning of period	(5,752)	(2,653)
<b>Fund balance at the end of period</b>	<u><u>(25,527)</u></u>	<u><u>(44,003)</u></u>

<sup>A</sup> Includes payroll encumbrances in the amount of USD 32,593 thousand.