

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

As of September 30

(in thousands of USD)

<b>ASSETS</b>	<b>2023</b>	<b>2022</b>
Cash and equity in OAS Treasury Fund	10,368	6,712
Quotas/pledges receivable	52,383	55,371
Less: Allowance for quotas/pledges receivable	(52,383)	(55,371)
Other assets	5	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>61,005</b>	<b>58,416</b>
 <b>LIABILITIES AND FUND BALANCE</b>		
Unliquidated obligations	18,077 <sup>A</sup>	18,558
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	418	488
Reserve for payroll terminations	254	407
Demand notes payable		
Short-term (October 2023 - September 2024)	1,050	985
Long-term (October 2024 - March 2033)	12,175	13,225
	<u>13,225</u>	<u>14,210</u>
Total Liabilities	39,532	41,713
 Fund balances:		
Restricted Reserve Subfund <sup>B</sup>	272	481
Operations Subfund	(8,648)	(13,262)
Fund Balance	(8,376)	(12,781)
Restricted for fixed assets	29,849	29,484
<b>Total Liabilities and Fund Balance</b>	<b>61,005</b>	<b>58,416</b>

<sup>A</sup> Includes projected payroll obligations in the amount of USD 13,912 thousand, non payroll obligations in the amount of USD 3,942 thousand, and prior year obligations of USD 223 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 September 30  
(in thousands of USD)

<b>INCREASES</b>	<b>2023</b>	<b>2022</b>
Quotas/Pledges Collections	76,182	66,029
Less prompt payment credits	(470)	(441)
	<u>75,712</u>	<u>65,588</u>
Interest	174	3
Miscellaneous	170	312
	<u>76,056</u>	<u>65,903</u>
<b>DECREASES</b>		
Expenditures and obligations	78,446 <sup>A</sup>	76,031
Supplementary appropriation - LIII Regular Session of the General Assembly	209	-
FONDEM grants	25	-
	<u>78,680</u>	<u>76,031</u>
Net increase (decrease) during period	(2,624)	(10,128)
Fund balance at the beginning of period	(5,752)	(2,653)
<b>Fund balance at the end of period</b>	<b><u>(8,376)</u></b>	<b><u>(12,781)</u></b>

<sup>A</sup> Includes payroll encumbrances in the amount of USD 13,912 thousand.