

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

As of October 31

(in thousands of USD)

ASSETS	2023	2022
Cash and equity in OAS Treasury Fund	3,411	11,958
Quotas/pledges receivable	52,383	44,028
Less: Allowance for quotas/pledges receivable	(52,383)	(44,028)
Other assets	7	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	54,050	63,662
 LIABILITIES AND FUND BALANCE		
Unliquidated obligations	12,586 ^A	13,642
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	523	386
Reserve for payroll terminations	199	346
Demand notes payable		
Short-term (November 2023 - October 2024)	1,050	985
Long-term (November 2024 - March 2033)	12,175	13,225
	<u>13,225</u>	<u>14,210</u>
Total Liabilities	34,091	36,634
 Fund balances:		
Restricted Reserve Subfund ^B	272	481
Operations Subfund	(10,162)	(2,937)
Fund Balance	(9,890)	(2,456)
Restricted for fixed assets	29,849	29,484
Total Liabilities and Fund Balance	54,050	63,662

^A Includes projected payroll obligations in the amount of USD 9,227 thousand, non payroll obligations in the amount of USD 3,147 thousand, and prior year obligations of USD 212 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 October 31
(in thousands of USD)

INCREASES	2023	2022
Quotas/Pledges Collections	76,182	77,372
Less prompt payment credits	(470)	(441)
	<u>75,712</u>	<u>76,931</u>
Interest	260	3
Miscellaneous	178	337
	<u>76,150</u>	<u>77,271</u>
DECREASES		
Expenditures and obligations	80,054 ^A	77,074
Supplementary appropriation - LIII Regular Session of the General Assembly	209	-
FONDEM grants	25	-
	<u>80,288</u>	<u>77,074</u>
Net increase (decrease) during period	(4,138)	197
Fund balance at the beginning of period	(5,752)	(2,653)
Fund balance at the end of period	<u><u>(9,890)</u></u>	<u><u>(2,456)</u></u>

^A Includes payroll encumbrances in the amount of USD 9,227 thousand.