

**ORGANIZATION OF AMERICAN STATES
REGULAR FUND**

STATEMENTS OF ASSETS, LIABILITIES AND FUND BALANCE

As of December 31

Preliminary and Unaudited

(in thousands of USD)

ASSETS	2023	2022
Cash and equity in OAS Treasury Fund	27,562	-
Quotas/pledges receivable	28,351	43,635
Less: Allowance for quotas/pledges receivable	(28,351)	(43,635)
Other assets	36	109
Deferred charges related to future year's appropriations	7,558	7,558
Investment in fixed assets	43,074	43,074
Total Assets	78,230	50,741
LIABILITIES AND FUND BALANCE		
Unliquidated obligations	1,514 ^A	1,780
Quotas collected in advance	12,880	6
Amounts to be charged to future year's appropriations	7,558	7,558
Due to the OAS Treasury Fund for temporary loan	-	2,662
Other liabilities	550	885
Reserve for payroll terminations	229	528
Demand notes payable		
Short-term (January 2024 - December 2024)	1,050	985
Long-term (January 2025 - March 2033)	12,175	13,225
	<u>13,225</u>	<u>14,210</u>
Total Liabilities	35,956	27,629
Fund balances:		
Restricted Reserve Subfund ^B	271	481
Operations Subfund	12,154	(6,233)
Fund Balance	<u>12,425</u>	<u>(5,752)</u>
Restricted for fixed assets	29,849	28,864
Total Liabilities and Fund Balance	78,230	50,741

^A Includes projected payroll obligations in the amount of USD 17 thousand and non payroll obligations in the amount of USD 1,497 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 December 31

Preliminary and Unaudited

(in thousands of USD)

INCREASES	2023	2022
Quotas/Pledges Collections	100,214	77,765
Less prompt payment credits	(470)	(441)
	<u>99,744</u>	<u>77,324</u>
Interest	260	64
Miscellaneous	222	498
	<u>100,226</u>	<u>77,886</u>
DECREASES		
Expenditures and obligations	81,814 ^A	80,430
Supplementary appropriation - LIII Regular Session of the General Assembly	210	-
FONDEM grants	25	75
Transfers	-	480
	<u>82,049</u>	<u>80,985</u>
Net increase (decrease) during period	18,177	(3,099)
Fund balance at the beginning of period	(5,752)	(2,653)
Fund balance at the end of period	<u><u>12,425</u></u>	<u><u>(5,752)</u></u>

^A Includes payroll encumbrances in the amount of USD 17 thousand.