

**ORGANIZATION OF AMERICAN STATES  
REGULAR FUND**

**STATEMENTS OF ASSETS, LIABILITIES AND FUND BALANCE**

As of March 31

**Preliminary and Unaudited**

(in thousands of USD)

<b>ASSETS</b>	<b>2024</b>	<b>2023</b>
Cash and equity in OAS Treasury Fund	21,503	4,278
Quotas/pledges receivable	89,728	98,160
Less: Allowance for quotas/pledges receivable	(89,728)	(98,160)
Other assets	2	1
Deferred charges related to future year's appropriations	7,145	7,558
Investment in fixed assets	42,355	43,074
<b>Total Assets</b>	<b>71,005</b>	<b>54,911</b>
<b>LIABILITIES AND FUND BALANCE</b>		
Unliquidated obligations	55,223 <sup>A</sup>	50,626
Amounts to be charged to future year's appropriations	7,145	7,558
Other liabilities	445	422
Reserve for payroll terminations	58	251
Demand notes payable		
Short-term (April 2024 - March 2025)	1,085	1,015
Long-term (April 2025 - March 2033)	11,630	12,715
	<u>12,715</u>	<u>13,730</u>
Total Liabilities	75,586	72,587
Fund balances:		
Restricted Reserve Subfund <sup>B</sup>	271	481
Operations Subfund	(34,492)	(47,501)
Fund Balance	<u>(34,221)</u>	<u>(47,020)</u>
Restricted for fixed assets	29,640	29,344
<b>Total Liabilities and Fund Balance</b>	<b>71,005</b>	<b>54,911</b>

<sup>A</sup> Includes projected payroll obligations in the amount of USD 44,643 thousand, non payroll obligations in the amount of USD 10,012 thousand, and prior year obligations of USD 568 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 March 31

**Preliminary and Unaudited**

(in thousands of USD)

<b>INCREASES</b>	<b>2024</b>	<b>2023</b>
Quotas/Pledges Collections	30,614	30,405
Less prompt payment credits	(487)	(470)
	<u>30,127</u>	<u>29,935</u>
Miscellaneous	187	17
	<u><b>30,314</b></u>	<u><b>29,952</b></u>
<b>DECREASES</b>		
Expenditures and obligations	77,034 <sup>A</sup>	71,195
FONDEM grants	25	25
	<u><b>77,059</b></u>	<u><b>71,220</b></u>
Net increase (decrease) during period	(46,745)	(41,268)
Fund balance at the beginning of period	12,524	(5,752)
<b>Fund balance at the end of period</b>	<u><u><b>(34,221)</b></u></u>	<u><u><b>(47,020)</b></u></u>

<sup>A</sup> Includes payroll encumbrances in the amount of USD 44,643 thousand.