

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

As of April 30

(in thousands of USD)

ASSETS	2024	2023
Cash and equity in OAS Treasury Fund	17,099	-
Quotas/pledges receivable	87,532	97,289
Less: Allowance for quotas/pledges receivable	(87,532)	(97,289)
Other assets	1	1
Deferred charges related to future year's appropriations	7,145	7,558
Investment in fixed assets	42,355	43,074
Total Assets	66,600	50,633
LIABILITIES AND FUND BALANCE		
Unliquidated obligations	49,596 ^A	46,064
Amounts to be charged to future year's appropriations	7,145	7,558
Due to the OAS Treasury Fund for temporary loan	-	1,037
Other liabilities	675	563
Reserve for payroll terminations	87	251
Demand notes payable		
Short-term (May 2024 - April 2025)	1,085	1,015
Long-term (May 2025 - March 2033)	11,630	12,715
	<u>12,715</u>	<u>13,730</u>
Total Liabilities	70,218	69,203
Fund balances:		
Restricted Reserve Subfund ^B	271	481
Operations Subfund	(33,529)	(48,395)
Fund Balance	(33,258)	(47,914)
Restricted for fixed assets	29,640	29,344
Total Liabilities and Fund Balance	66,600	50,633

^A Includes projected payroll obligations in the amount of USD 39,972 thousand, non payroll obligations in the amount of USD 9,087 thousand, and prior year obligations of USD 537 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 April 30
(in thousands of USD)

INCREASES	2024	2023
Quotas/Pledges Collections	32,810	31,277
Less prompt payment credits	(487)	(470)
	<u>32,323</u>	<u>30,807</u>
Interest	267	76
Miscellaneous	202	18
	<u>32,792</u>	<u>30,901</u>
DECREASES		
Expenditures and obligations	78,549 ^A	73,038
FONDEM grants	25	25
	<u>78,574</u>	<u>73,063</u>
Net increase (decrease) during period	(45,782)	(42,162)
Fund balance at the beginning of period	12,524	(5,752)
Fund balance at the end of period	<u><u>(33,258)</u></u>	<u><u>(47,914)</u></u>

^A Includes payroll encumbrances in the amount of USD 39,972 thousand.