

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

As of November 30

(in thousands of USD)

ASSETS	2023	2022
Cash and equity in OAS Treasury Fund	-	4,861
Quotas/pledges receivable	52,311	43,894
Less: Allowance for quotas/pledges receivable	(52,311)	(43,894)
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)	-	491
Investment in fixed assets	43,074	43,694
Total Assets	50,639	56,600
LIABILITIES AND FUND BALANCE		
Unliquidated obligations	6,442 ^A	7,442
Quotas collected in advance	44	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
Due to the OAS Treasury Fund for temporary loan	2,651 ^B	-
Other liabilities	1,185	737
Reserve for payroll terminations	179	317
Demand notes payable		
Short-term (December 2023 - November 2024)	1,050	985
Long-term (December 2024 - March 2033)	12,175	13,225
	13,225	14,210
Total Liabilities	31,284	30,756
Fund balances:		
Restricted Reserve Subfund ^C	271	481
Operations Subfund	(10,765)	(4,121)
Fund Balance	(10,494)	(3,640)
Restricted for fixed assets	29,849	29,484
Total Liabilities and Fund Balance	50,639	56,600

^A Includes projected payroll obligations in the amount of USD 4,522 thousand, non payroll obligations in the amount of USD 1,844 thousand, and prior year obligations of USD 76 thousand.

^B Temporary loan of USD 2.65 million as approved by the General Assembly through resolutions AG/RES. 2985 (LII-O/22).

^C 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 November 30
(in thousands of USD)

INCREASES	2023	2022
Quotas/Pledges Collections	76,254	77,506
Less prompt payment credits	(470)	(441)
	<u>75,784</u>	<u>77,065</u>
Interest	260	26
Miscellaneous	184	336
	<u>76,228</u>	<u>77,427</u>
DECREASES		
Expenditures and obligations	80,735 ^A	78,389
Supplementary appropriation - LIII Regular Session of the General Assembly	210	-
FONDEM grants	25	25
	<u>80,970</u>	<u>78,414</u>
Net increase (decrease) during period	(4,742)	(987)
Fund balance at the beginning of period	(5,752)	(2,653)
Fund balance at the end of period	<u><u>(10,494)</u></u>	<u><u>(3,640)</u></u>

^A Includes payroll encumbrances in the amount of USD 4,522 thousand.