

ORGANIZATION OF AMERICAN STATES

Combining Statement of Assets, Liabilities and Fund Balance

As of December 31, 2023 with comparative totals for 2022

(in thousands of USD)

	Regular Fund	OAS/DCF	Specific Funds	Service and Revolving Funds	Elimination of Interfund Transactions ^(A)	Combined	
						2023	2022
ASSETS							
Cash and Equity in OAS Treasury Fund	27,661	6,140	74,107	10,358	-	118,266	82,643
Deferred charges related to future year's appropriations (B)	7,145	-	-	-	-	7,145	7,558
Other Assets	36	-	4,503	43	-	4,582	4,574
Investment in fixed asset fund	42,355	-	-	-	-	42,355	43,074
Total Assets	77,197	6,140	78,610	10,401	-	172,348	137,849
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Unliquidated obligations	1,514	411	17,314	2,954	-	22,193	21,818
Quotas / Pledges collected in advance	12,880	-	-	-	-	12,880	6
Amounts to be charged to future year's appropriations (B)	7,145	-	-	-	-	7,145	7,558
Accounts payable and other liabilities	550	30	3,112	1,404	-	5,096	4,617
Reserve for payroll terminations	229	-	-	4,798	-	5,027	5,068
Demand notes payable	13,225	-	-	-	-	13,225	14,210
Total liabilities	35,543	441	20,426	9,156	-	65,566	53,277
FUND BALANCES							
Unrestricted reserve subfund	271	-	-	-	-	271	(5,752)
Fund balance	12,253	5,699	58,184	1,245	-	77,381	61,460
Total fund balance	12,524	5,699	58,184	1,245	-	77,652	55,708
Restricted for fixed assets	29,130	-	-	-	-	29,130	28,864
Total liabilities and fund balance	77,197	6,140	78,610	10,401	-	172,348	137,849

(A) Includes tax equalization account.

(B) Present value of OAS annuities (life payments to former Secretary Generals and former Assistant Secretary Generals).

ORGANIZATION OF AMERICAN STATES

Combining Statement of Changes in Fund Balance

For the period ended December 31, 2023 with comparative totals for 2022

(in thousands of USD)

	Regular Fund	OAS/DCF	Specific Funds	Service and Revolving Funds	Elimination of Interfund Transactions ^(A)	Combined	
						2023	2022
Increases							
Quota & pledge receipts	100,214	236	-	-	-	100,450	77,965
Less: prompt payment credits	(470)	-	-	-	-	(470)	(441)
Contributions	-	-	77,193	-	-	77,193	59,781
Tax reimbursement	-	-	-	-	-	-	4,343
Transfers	-	-	110	308	(418)	-	10
Interest income	359	224	2,626	135	-	3,344	989
Administrative and technical support	-	-	-	9,630	(9,630)	-	-
Rental income	-	-	-	1,837	-	1,837	1,564
Other income and refunds	222	46	1,439	4,913	(4,845)	1,775	2,648
Total increases	100,325	506	81,368	16,823	(14,893)	184,129	146,859
Decreases							
Expenditures and obligations	81,814	425	68,820 ^(B)	15,677 ^(B)	(11,328)	155,408	141,044
Tax reimbursement	-	-	-	5,236	-	5,236	4,568
Transfers and other outflows	210	-	2,408	1,648	(3,565)	701	662
Returns to donors	-	-	815	-	-	815	1,898
FONDEM grants	25	-	-	-	-	25	75
Total decreases	82,049	425	72,043	22,561	(14,893)	162,185	148,247
Net (decrease) increase during period	18,276	81	9,325	(5,738)	-	21,944	(1,388)
Fund balances, beginning of period	(5,752)	5,618	48,859	6,983	-	55,708	57,096
FUND BALANCES, END OF PERIOD	12,524	5,699	58,184	1,245	-	77,652	55,708