

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

As of June 30

(in thousands of USD)

ASSETS	2023	2022
Cash and equity in OAS Treasury Fund	8,595	3,126
Quotas/pledges receivable	73,611	78,490
Less: Allowance for quotas/pledges receivable	(73,611)	(78,490)
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)	-	456
Investment in fixed assets	43,074	43,694
Total Assets	59,234	54,830
LIABILITIES AND FUND BALANCE		
Unliquidated obligations	34,759 ^A	34,653
Quotas collected in advance	-	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
Other liabilities	723	409
Reserve for payroll terminations	350	106
Demand notes payable		
Short-term (July 2023 - June 2024)	1,015	960
Long-term (July 2024 - March 2033)	12,715	13,730
	<u>13,730</u>	<u>14,690</u>
Total Liabilities	57,120	57,908
Fund balances:		
Restricted Reserve Subfund ^B	330	481
Operations Subfund	(27,560)	(32,563)
Fund Balance	(27,230)	(32,082)
Restricted for fixed assets	29,344	29,004
Total Liabilities and Fund Balance	59,234	54,830

^A Includes projected payroll obligations in the amount of USD 28,082 thousand, non payroll obligations in the amount of USD 6,317 thousand, and prior year obligations of USD 360 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 June 30
(in thousands of USD)

INCREASES	2023	2022
Quotas/Pledges Collections	54,954	42,910
Less prompt payment credits	(470)	(441)
	<u>54,484</u>	<u>42,469</u>
Interest	76	-
Miscellaneous	37	218
	<u>54,597</u>	<u>42,687</u>
DECREASES		
Expenditures and obligations	75,899 ^A	72,116
Supplementary appropriation - LIII Regular Session of the General Assembly	151	-
FONDEM grants	25	-
	<u>76,075</u>	<u>72,116</u>
Net increase (decrease) during period	(21,478)	(29,429)
Fund balance at the beginning of period	(5,752)	(2,653)
Fund balance at the end of period	<u><u>(27,230)</u></u>	<u><u>(32,082)</u></u>

^A Includes payroll encumbrances in the amount of USD 28,082 thousand.