

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

As of July 31

(in thousands of USD)

<b>ASSETS</b>	<b>2023</b>	<b>2022</b>
Cash and equity in OAS Treasury Fund	2,392	-
Quotas/pledges receivable	73,611	78,371
Less: Allowance for quotas/pledges receivable	(73,611)	(78,371)
Other assets	5	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
<b>Total Assets</b>	<b>53,029</b>	<b>51,704</b>
<b>LIABILITIES AND FUND BALANCE</b>		
Unliquidated obligations	29,902 <sup>A</sup>	28,893
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
Due to the OAS Treasury Fund for temporary loan	-	3,019
Other liabilities	530	843
Reserve for payroll terminations	304	403
Demand notes payable		
Short-term (August 2023 - July 2024)	1,015	960
Long-term (August 2024 - March 2033)	12,715	13,730
	<u>13,730</u>	<u>14,690</u>
Total Liabilities	52,024	55,898
Fund balances:		
Restricted Reserve Subfund <sup>B</sup>	278	481
Operations Subfund	(28,617)	(33,679)
Fund Balance	(28,339)	(33,198)
Restricted for fixed assets	29,344	29,004
<b>Total Liabilities and Fund Balance</b>	<b>53,029</b>	<b>51,704</b>

<sup>A</sup> Includes projected payroll obligations in the amount of USD 23,537 thousand, non payroll obligations in the amount of USD 6,064 thousand, and prior year obligations of USD 301 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 July 31  
(in thousands of USD)

<b>INCREASES</b>	<b>2023</b>	<b>2022</b>
Quotas/Pledges Collections	54,954	43,029
Less prompt payment credits	(470)	(441)
	<u>54,484</u>	<u>42,588</u>
Interest	76	-
Miscellaneous	137	242
	<u>54,697</u>	<u>42,830</u>
<b>DECREASES</b>		
Expenditures and obligations	77,056 <sup>A</sup>	73,375
Supplementary appropriation - LIII Regular Session of the General Assembly	203	-
FONDEM grants	25	-
	<u>77,284</u>	<u>73,375</u>
Net increase (decrease) during period	(22,587)	(30,545)
Fund balance at the beginning of period	(5,752)	(2,653)
<b>Fund balance at the end of period</b>	<u><u>(28,339)</u></u>	<u><u>(33,198)</u></u>

<sup>A</sup> Includes payroll encumbrances in the amount of USD 23,537 thousand.