

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

As of August 31

(in thousands of USD)

ASSETS	2023	2022
Cash and equity in OAS Treasury Fund	17,674	13,755
Quotas/pledges receivable	52,383	55,371
Less: Allowance for quotas/pledges receivable	(52,383)	(55,371)
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
Total Assets	68,311	65,459
LIABILITIES AND FUND BALANCE		
Unliquidated obligations	24,134 ^A	24,756
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	510	541
Reserve for payroll terminations	292	432
Demand notes payable		
Short-term (September 2023 - August 2024)	1,015	960
Long-term (September 2024 - March 2033)	12,715	13,730
	<u>13,730</u>	<u>14,690</u>
Total Liabilities	46,224	48,469
Fund balances:		
Restricted Reserve Subfund ^B	272	481
Operations Subfund	(7,529)	(12,495)
Fund Balance	(7,257)	(12,014)
Restricted for fixed assets	29,344	29,004
Total Liabilities and Fund Balance	68,311	65,459

^A Includes projected payroll obligations in the amount of USD 18,676 thousand, non payroll obligations in the amount of USD 5,193 thousand, and prior year obligations of USD 265 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 August 31

(in thousands of USD)

INCREASES	2023	2022
Quotas/Pledges Collections	76,182	66,029
Less prompt payment credits	(470)	(441)
	<u>75,712</u>	<u>65,588</u>
Interest	174	-
Miscellaneous	142	268
	<u>76,028</u>	<u>65,856</u>
DECREASES		
Expenditures and obligations	77,299 ^A	75,217
Supplementary appropriation - LIII Regular Session of the General Assembly	209	-
FONDEM grants	25	-
	<u>77,533</u>	<u>75,217</u>
Net increase (decrease) during period	(1,505)	(9,361)
Fund balance at the beginning of period	(5,752)	(2,653)
Fund balance at the end of period	<u><u>(7,257)</u></u>	<u><u>(12,014)</u></u>

^A Includes payroll encumbrances in the amount of USD 18,676 thousand.