

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

As of August 31

(in thousands of USD)

ASSETS	2024	2023
Cash and equity in OAS Treasury Fund	32,781	17,674
Quotas/pledges receivable	43,892	52,383
Less: Allowance for quotas/pledges receivable	(43,892)	(52,383)
Other assets	1	5
Deferred charges related to future year's appropriations	7,145	7,558
Investment in fixed assets	42,355	43,074
Total Assets	82,282	68,311
LIABILITIES AND FUND BALANCE		
Unliquidated obligations	27,026 ^A	24,134
Amounts to be charged to future year's appropriations	7,145	7,558
Other liabilities	505	510
Reserve for payroll terminations	117	292
Demand notes payable		
Short-term (September 2024 - August 2025)	1,085	1,015
Long-term (September 2025 - March 2033)	11,630	12,715
	<u>12,715</u>	<u>13,730</u>
Total Liabilities	47,508	46,224
Fund balances:		
Restricted Reserve Subfund ^B	271	272
Operations Subfund	4,863	(7,529)
Fund Balance	<u>5,134</u>	<u>(7,257)</u>
Restricted for fixed assets	29,640	29,344
Total Liabilities and Fund Balance	82,282	68,311

^A Includes projected payroll obligations in the amount of USD 19,918 thousand, non payroll obligations in the amount of USD 6,909 thousand, and prior year obligations of USD 199 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	2024	2023
Quotas/Pledges Collections	76,449	76,182
Less prompt payment credits	(487)	(470)
	<u>75,962</u>	<u>75,712</u>
Administrative Support - Specific and Voluntary Funds	17	-
Interest	267	174
Miscellaneous	341	142
	<u>76,587</u>	<u>76,028</u>
DECREASES		
Expenditures and obligations	83,752 ^A	77,299
Supplementary appropriation - LIII Regular Session of the General Assembly	-	209
FONDEM grants	225	25
	<u>83,977</u>	<u>77,533</u>
Net increase (decrease) during period	(7,390)	(1,505)
Fund balance at the beginning of period	12,524	(5,752)
Fund balance at the end of period	<u><u>5,134</u></u>	<u><u>(7,257)</u></u>

^A Includes payroll encumbrances in the amount of USD 19,918 thousand.