

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

As of September 30

(in thousands of USD)

<b>ASSETS</b>	<b>2024</b>	<b>2023</b>
Cash and equity in OAS Treasury Fund	25,173	10,368
Quotas/pledges receivable	43,489	52,383
Less: Allowance for quotas/pledges receivable	(43,489)	(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
<b>Total Assets</b>	<b>74,674</b>	<b>61,005</b>
<b>LIABILITIES AND FUND BALANCE</b>		
Unliquidated obligations	19,437 <sup>A</sup>	18,077
Amounts to be charged to future year's appropriations	7,145	7,558
Other liabilities	811	418
Reserve for payroll terminations	175	254
Demand notes payable		
Short-term (October 2024 - September 2025)	1,120	1,050
Long-term (October 2025 - March 2033)	11,055	12,175
	<u>12,175</u>	<u>13,225</u>
Total Liabilities	39,743	39,532
Fund balances:		
Restricted Reserve Subfund <sup>B</sup>	271	272
Operations Subfund	4,480	(8,648)
Fund Balance	<u>4,751</u>	<u>(8,376)</u>
Restricted for fixed assets	30,180	29,849
<b>Total Liabilities and Fund Balance</b>	<b>74,674</b>	<b>61,005</b>

<sup>A</sup> Includes projected payroll obligations in the amount of USD 14,828 thousand, non payroll obligations in the amount of USD 4,506 thousand, and prior year obligations of USD 103 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 September 30  
(in thousands of USD)

<b>INCREASES</b>	<b>2024</b>	<b>2023</b>
Quotas/Pledges Collections	76,853	76,182
Less prompt payment credits	(487)	(470)
	<u>76,366</u>	<u>75,712</u>
Administrative Support - Specific and Voluntary Funds	17	-
Interest	541	174
Miscellaneous	346	170
	<u>77,270</u>	<u>76,056</u>
<b>DECREASES</b>		
Expenditures and obligations	84,818 <sup>A</sup>	78,446
Supplementary appropriation - LIII Regular Session of the General Assembly	-	209
FONDEM grants	225	25
	<u>85,043</u>	<u>78,680</u>
Net increase (decrease) during period	(7,773)	(2,624)
Fund balance at the beginning of period	12,524	(5,752)
<b>Fund balance at the end of period</b>	<u><u>4,751</u></u>	<u><u>(8,376)</u></u>

<sup>A</sup> Includes payroll encumbrances in the amount of USD 14,828 thousand.