

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

As of June 30

(in thousands of USD)

<b>ASSETS</b>	<b>2024</b>	<b>2023</b>
Cash and equity in OAS Treasury Fund	19,353	8,595
Quotas/pledges receivable	71,206	73,611
Less: Allowance for quotas/pledges receivable	(71,206)	(73,611)
Other assets	-	7
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>68,853</b>	<b>59,234</b>
<b>LIABILITIES AND FUND BALANCE</b>		
Unliquidated obligations	38,645 <sup>A</sup>	34,759
Amounts to be charged to future year's appropriations	7,145	7,558
Other liabilities	636	723
Reserve for payroll terminations	58	350
Demand notes payable		
Short-term (July 2024 - June 2025)	1,085	1,015
Long-term (July 2025 - March 2033)	11,630	12,715
	<u>12,715</u>	<u>13,730</u>
Total Liabilities	59,199	57,120
Fund balances:		
Restricted Reserve Subfund <sup>B</sup>	271	330
Operations Subfund	(20,257)	(27,560)
Fund Balance	(19,986)	(27,230)
Restricted for fixed assets	29,640	29,344
<b>Total Liabilities and Fund Balance</b>	<b>68,853</b>	<b>59,234</b>

<sup>A</sup> Includes projected payroll obligations in the amount of USD 29,916 thousand, non payroll obligations in the amount of USD 8,450 thousand, and prior year obligations of USD 279 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 June 30  
(in thousands of USD)

<b>INCREASES</b>	<b>2024</b>	<b>2023</b>
Quotas/Pledges Collections	49,136	54,954
Less prompt payment credits	(487)	(470)
	<u>48,649</u>	<u>54,484</u>
Administrative Support - Specific and Voluntary Funds	17	-
Interest	267	76
Miscellaneous	280	37
	<u>49,213</u>	<u>54,597</u>
<b>DECREASES</b>		
Expenditures and obligations	81,598 <sup>A</sup>	75,899
Supplementary appropriation - LIII Regular Session of the General Assembly	-	151
FONDEM grants	125	25
	<u>81,723</u>	<u>76,075</u>
Net increase (decrease) during period	(32,510)	(21,478)
Fund balance at the beginning of period	12,524	(5,752)
<b>Fund balance at the end of period</b>	<u><u>(19,986)</u></u>	<u><u>(27,230)</u></u>

<sup>A</sup> Includes payroll encumbrances in the amount of USD 29,916 thousand.