

ORGANIZATION OF AMERICAN STATES

Combining Statement of Assets, Liabilities and Fund Balance

As of June 30, 2020 with comparative totals for 2019

(in thousands of USD)

	Regular Fund	Development Cooperation Fund	Specific Funds	Service and Revolving Funds	(A) Elimination of Interfund Transactions	Combined	
						2020	2019
ASSETS							
Cash and Equity in OAS Treasury Fund	-	6,291	52,184	14,826	-	73,301	88,050
Deferred charges related to future year's appropriations (B)	8,181	-	-	-	-	8,181	8,280
Due from the Regular Fund (C)	-	-	3,625	1,040	(4,665)	-	-
Other Assets	-	-	-	76	-	76	66
Investment in fixed asset fund	46,558	-	-	-	-	46,558	46,740
Total Assets	54,739	6,291	55,809	15,942	(4,665)	128,116	143,136
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Unliquidated obligations	32,351	454	11,237	6,214	-	50,256	54,373
Quotas / Pledges collected in advance	4	-	-	-	-	4	3
Amounts to be charged to future year's appropriations (B)	8,181	-	-	-	-	8,181	8,280
Due to the OAS Treasury Fund for temporary loan (C)	4,665	-	-	-	(4,665)	-	-
Accounts payable and other liabilities	2,024	15	1,529	846	-	4,414	6,992
Reserve for payroll terminations	182	-	-	4,032	-	4,214	4,452
Demand notes payable	16,435	-	-	-	-	16,435	17,225
Total liabilities	63,842	469	12,766	11,092	(4,665)	83,504	91,325
FUND BALANCES							
Unrestricted reserve subfund	(39,226)	-	-	-	-	(39,226)	(26,083)
Fund balance	-	5,822	43,043	4,850	-	53,715	48,379
Total fund balance	(39,226)	5,822	43,043	4,850	-	14,489	22,296
Restricted for fixed assets	30,123	-	-	-	-	30,123	29,515
Total liabilities and fund balance	54,739	6,291	55,809	15,942	(4,665)	128,116	143,136

(A) Includes tax equalization account.

(B) Present value of OAS annuities (life payments to former Secretary Generals and former Assistant Secretary Generals).

(C) Temporary loan approved by the Permanent Council AG/RES. 2940 (XLIX-O/19).

ORGANIZATION OF AMERICAN STATES

Combining Statement of Changes in Fund Balance

For the period ended June 30, 2020 with comparative totals for 2019

(in thousands of USD)

	Regular Fund	OAS/DCF	Specific Funds	Service and Revolving Funds ^(A)	Elimination of Interfund Transactions	Combined	
						2020	2019
Increases							
Quota & pledge receipts	42,612	110	-	-	-	42,722	40,821
Less: prompt payment credits	(300)	-	-	-	-	(300)	(175)
Contributions	-	-	24,211	-	-	24,211	23,001
Tax reimbursement	-	-	-	4,120	-	4,120	-
Transfers	-	-	10	78	(88)	-	-
Interest income	-	-	-	-	-	-	456
Administrative and technical support	-	-	-	3,066	(3,066)	-	-
Rental income	-	-	-	1,511	-	1,511	1,614
Other income and refunds	262	2	162	1,848	(1,436)	838	1,036
Total increases	42,574	112	24,383	10,623	(4,590)	73,102	66,753
Decreases							
Expenditures and obligations	72,215	23	24,520 ^(B)	5,873 ^(B)	(4,350)	98,281	101,995
LIV Special Session of the General Assembly	32	-	-	-	-	32	-
Tax reimbursement	-	-	-	3,302	-	3,302	3,117
Transfers	-	-	312	15	(240)	87	98
Returns to donors	-	-	84	-	-	84	100
FONDEM grants	50	-	-	-	-	50	-
Total decreases	72,297	23	24,916	9,190	(4,590)	101,836	105,310
Net (decrease) increase during period	(29,723)	89	(533)	1,433	-	(28,734)	(38,557)
Fund balances, beginning of period	(9,503)	5,733	43,576	3,417	-	43,223	60,853
FUND BALANCES, END OF PERIOD	(39,226)	5,822	43,043	4,850	-	14,489	22,296

(A) Includes tax equalization account.

(B) Net execution, comprised of 2020 expenditures plus 2020 Unliquidated Obligations less 2019 carryover obligations.