

**ORGANIZATION OF AMERICAN STATES  
REGULAR FUND**

**STATEMENTS OF ASSETS, LIABILITIES AND FUND BALANCE**

As of December 31

**Preliminary and Unaudited**

(in thousands of USD)

<b><u>ASSETS</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>
Cash and equity in OAS Treasury Fund	-	-
Quotas/pledges receivable	40,771	31,974
Less: Allowance for quotas/pledges receivable	(40,771)	(31,974)
Other assets	511	359
Deferred charges related to future year's appropriations	8,181	8,181
Investment in fixed assets	46,469	46,558
<b>Total Assets</b>	<b><u>55,161</u></b>	<b><u>55,098</u></b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
Unliquidated obligations	2,293 <sup>A</sup>	2,068
Quotas collected in advance	9,027	51
Amounts to be charged to future year's appropriations	8,181	8,181
Due to the OAS Treasury Fund for temporary loan	1,698 <sup>B</sup>	6,829
Other liabilities	1,470	736
Reserve for payroll terminations	1,551	178
Demand notes payable		
Short-term (January 2021 - December 2021)	870	815
Long-term (January 2022 - March 2033)	15,145	16,015
	<u>16,015</u>	<u>16,830</u>
Total Liabilities	40,235	34,873
Fund balances:		
Restricted Reserve Subfund <sup>C</sup>	481	481
Operations Subfund	(16,009)	(9,984)
Fund Balance	<u>(15,528)</u>	<u>(9,503)</u>
Restricted for fixed assets	30,454	29,728
<b>Total Liabilities and Fund Balance</b>	<b><u>55,161</u></b>	<b><u>55,098</u></b>

<sup>A</sup> Includes projected payroll obligations in the amount of USD 18 thousand, non payroll obligations in the amount of USD 2,264 thousand, and 2019 obligations of USD 11 thousand .

<sup>B</sup> Temporary loan of USD 1.70 million as approved by the General Assembly through resolution AG/RES. 2940 (XLIX-O/19) .

<sup>C</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 December 31

**Preliminary and Unaudited**

(in thousands of USD)

<b>Increases</b>	<b>2020</b>	<b>2019</b>
Quotas/Pledges Collections	76,180	64,637
Less prompt payment credits	(300)	(175)
	<u>75,880</u>	<u>64,462</u>
Interest	14	105
Miscellaneous	531	512
	<u><b>76,425</b></u>	<u><b>65,079</b></u>
<b>Decreases</b>		
Expenditures and obligations	82,250 <sup>A</sup>	81,608
FONDEM grants	200	25
	<u><b>82,450</b></u>	<u><b>81,633</b></u>
Net increase (decrease) during period	(6,025)	(16,554)
Fund balance at the beginning of period	(9,503)	7,051
<b>Fund balance at the end of period</b>	<u><u><b>(15,528)</b></u></u>	<u><u><b>(9,503)</b></u></u>

<sup>A</sup> Includes payroll encumbrances in the amount of USD 18 thousand.