

**ORGANIZATION OF AMERICAN STATES
REGULAR FUND**

STATEMENTS OF ASSETS, LIABILITIES AND FUND BALANCE

As of February 28

Preliminary and Unaudited

(in thousands of USD)

<u>ASSETS</u>	<u>2021</u>	<u>2020</u>
Cash and equity in OAS Treasury Fund	3,474	2,163
Quotas/pledges receivable	96,793	100,103
Less: Allowance for quotas/pledges receivable	(96,793)	(100,103)
Other assets	1	-
Deferred charges related to future year's appropriations	7,958	8,181
Investment in fixed assets	45,563	46,556
Total Assets	<u>56,996</u>	<u>56,900</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Unliquidated obligations	50,215 ^A	56,505
Amounts to be charged to future year's appropriations	7,958	8,181
Due to the OAS Treasury Fund for temporary loan	-	6,527
Other liabilities	824	1,088
Reserve for payroll terminations	860	273
Demand notes payable		
Short-term (March 2021 - February 2022)	870	815
Long-term (March 2022 - March 2033)	15,145	16,015
	<u>16,015</u>	<u>16,830</u>
Total Liabilities	75,872	89,404
Fund balances:		
Restricted Reserve Subfund ^C	481	481
Operations Subfund	(48,905)	(62,711)
Fund Balance	<u>(48,424)</u>	<u>(62,230)</u>
Restricted for fixed assets	29,548	29,726
Total Liabilities and Fund Balance	<u>56,996</u>	<u>56,900</u>

^A Includes projected payroll obligations in the amount of USD 42,764 thousand, non payroll obligations in the amount of USD 6,521 thousand, and prior year obligations of USD 930 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 February 28

Preliminary and Unaudited

(in thousands of USD)

	<u>2021</u>	<u>2020</u>
Increases		
Quotas/Pledges Collections	28,908	16,848
Less prompt payment credits	<u>(460)</u>	<u>(300)</u>
	28,448	16,548
Miscellaneous	<u>10</u>	<u>107</u>
	28,458	16,655
Decreases		
Expenditures and obligations	<u>61,355</u> ^A	<u>69,382</u>
	61,355	69,382
Net increase (decrease) during period	(32,897)	(52,727)
Fund balance at the beginning of period	(15,527)	(9,503)
Fund balance at the end of period	<u><u>(48,424)</u></u>	<u><u>(62,230)</u></u>

^A Includes payroll encumbrances in the amount of USD 42,764 thousand.