

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

As of March 31

Preliminary and Unaudited

(in thousands of USD)

<u>ASSETS</u>	<u>2021</u>	<u>2020</u>
Cash and equity in OAS Treasury Fund	-	1,056
Quotas/pledges receivable	94,792	87,401
Less: Allowance for quotas/pledges receivable	(94,792)	(87,401)
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>53,522</u>	<u>55,793</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Unliquidated obligations	44,359 ^A	48,568
Quotas collected in advance	-	4
Amounts to be charged to future year's appropriations	7,958	8,181
Due to the OAS Treasury Fund for temporary loan	1,910 ^B	-
Other liabilities	686	2,447
Reserve for payroll terminations	763	209
Demand notes payable		
Short-term (April 2021 - March 2022)	900	845
Long-term (April 2022 - March 2033)	14,690	15,590
	<u>15,590</u>	<u>16,435</u>
Total Liabilities	<u>71,266</u>	<u>75,844</u>
Fund balances:		
Restricted Reserve Subfund ^C	481	466
Operations Subfund	<u>(48,198)</u>	<u>(50,638)</u>
Fund Balance	<u>(47,717)</u>	<u>(50,172)</u>
Restricted for fixed assets	29,973	30,121
Total Liabilities and Fund Balance	<u>53,522</u>	<u>55,793</u>

^A Includes projected payroll obligations in the amount of USD 38,652 thousand, non payroll obligations in the amount of USD 4,892 thousand, and prior year obligations of USD 815 thousand .

^B Temporary loan of USD 1.91 million as approved by the General Assembly through resolutions AG/RES.2957 (L-O/20).

^C 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 March 31

Preliminary and Unaudited

(in thousands of USD)

	<u>2021</u>	<u>2020</u>
Increases		
Quotas/Pledges Collections	30,910	29,550
Less prompt payment credits	<u>(460)</u>	<u>(300)</u>
	30,450	29,250
Miscellaneous	<u>31</u>	<u>109</u>
	30,481	29,359
Decreases		
Expenditures and obligations	62,671 ^A	70,013
Supplementary appropriation - LIV Special Session of the General Assembly	<u>-</u>	<u>15</u>
	62,671	70,028
Net increase (decrease) during period	(32,190)	(40,669)
Fund balance at the beginning of period	(15,527)	(9,503)
Fund balance at the end of period	<u>(47,717)</u>	<u>(50,172)</u>

^A Includes payroll encumbrances in the amount of USD 38,652 thousand.