

## ORGANIZATION OF AMERICAN STATES

### Combining Statement of Assets, Liabilities and Fund Balance

As of December 31, 2021 with comparative totals for 2020

Preliminary and unaudited

(in thousands of USD)

	Regular Fund	OAS/DCF	Specific Funds	Service and Revolving Funds <sup>(A)</sup>	Elimination of Interfund Transactions	Combined	
						2021	2020
<b>ASSETS</b>							
Cash and Equity in OAS Treasury Fund	1,283	5,874	70,801	15,494	-	93,452	83,935
Deferred charges related to future year's appropriations <b>(B)</b>	7,553	-	-	-	-	7,553	7,958
Other Assets	7	-	139	69	-	215	751
Investment in fixed asset fund	43,694	-	-	-	-	43,694	45,563
<b>Total Assets</b>	<b>52,537</b>	<b>5,874</b>	<b>70,940</b>	<b>15,563</b>	<b>-</b>	<b>144,914</b>	<b>138,207</b>
<b>LIABILITIES AND FUND BALANCE</b>							
<b>LIABILITIES</b>							
Unliquidated obligations	2,522	253	15,704	4,831	-	23,310	16,724
Quotas / Pledges collected in advance	417	-	-	-	-	417	9,027
Amounts to be charged to future year's appropriations <b>(B)</b>	7,553	-	-	-	-	7,553	7,958
Accounts payable and other liabilities	750	11	5,426	2,247	-	8,434	5,367
Reserve for payroll terminations	254	-	-	4,156	-	4,410	5,631
Demand notes payable	15,145	-	-	-	-	15,145	16,015
<b>Total liabilities</b>	<b>26,641</b>	<b>264</b>	<b>21,130</b>	<b>11,234</b>	<b>-</b>	<b>59,269</b>	<b>60,722</b>
<b>FUND BALANCES</b>							
Unrestricted reserve subfund	(2,653)	-	-	-	-	(2,653)	(15,527)
Fund balance	-	5,610	49,810	4,329	-	59,749	63,464
<b>Total fund balance</b>	<b>(2,653)</b>	<b>5,610</b>	<b>49,810</b>	<b>4,329</b>	<b>-</b>	<b>57,096</b>	<b>47,937</b>
Restricted for fixed assets	28,549	-	-	-	-	28,549	29,548
<b>Total liabilities and fund balance</b>	<b>52,537</b>	<b>5,874</b>	<b>70,940</b>	<b>15,563</b>	<b>-</b>	<b>144,914</b>	<b>138,207</b>

(A) Includes tax equalization account.

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

## ORGANIZATION OF AMERICAN STATES

### Combining Statement of Changes in Fund Balance

For the period ended December 31, 2021 with comparative totals for 2020

Preliminary and unaudited

(in thousands of USD)

	Regular Fund	OAS/DCF	Specific Funds	Service and Revolving Funds <sup>(A)</sup>	Elimination of Interfund Transactions	Combined	
						2021	2020
<b>Increases</b>							
Quota & pledge receipts	89,231	131	-	-	-	89,362	76,343
Less: prompt payment credits	(460)	-	-	-	-	(460)	(300)
Contributions	-	-	57,400	-	-	57,400	57,848
Tax reimbursement	-	-	-	4,532	-	4,532	4,120
Transfers	-	-	264	235	(450)	49	-
Interest income	13	21	256	14	-	304	884
Administrative and technical support	227	-	-	7,683	(7,910)	-	-
Rental income	-	-	-	1,338	-	1,338	1,802
Other income and refunds	317	192	411	2,494	(2,081)	1,333	1,568
Total increases	89,328	344	58,331	16,296	(10,441)	153,858	142,265
<b>Decreases</b>							
Expenditures and obligations	76,404	578	54,685 <sup>(B)</sup>	15,827 <sup>(B)</sup>	(9,985)	137,509	130,304
Tax reimbursement	-	-	-	4,579	-	4,579	4,535
Transfers and other outflows	-	-	649	178	(456)	371	99
Returns to donors	-	-	2,190	-	-	2,190	2,413
FONDEM grants	50	-	-	-	-	50	200
Total decreases	76,454	578	57,524	20,584	(10,441)	144,699	137,551
<b>Net (decrease) increase during period</b>	12,874	(234)	807	(4,288)	-	9,159	4,714
<b>Fund balances, beginning of period</b>	(15,527)	5,844	49,003	8,617	-	47,937	43,223
<b>FUND BALANCES, END OF PERIOD</b>	(2,653)	5,610	49,810	4,329	-	57,096	47,937

(A) Includes tax equalization account.

(B) Net execution, comprised of 2021 expenditures plus 2021 Unliquidated Obligations less 2020 carryover obligations.