

ORGANIZATION OF AMERICAN STATES

Combining Statement of Assets, Liabilities and Fund Balance

As of December 31, 2019 with comparative totals for 2018

Preliminary and unaudited

(in thousands of USD)

	Regular Fund	Development Cooperation Fund	Specific Funds	Service Funds ^(A)	Elimination of Interfund Transactions	Combined	
						2019	2018
ASSETS							
Cash and Equity in OAS Treasury Fund	-	6,204	52,991	13,561	-	72,756	92,530
Deferred charges related to future year's appropriations (B)	8,280	-	-	-	-	8,280	8,280
Due from the Regular Fund (C)	-	-	5,472	1,357	(6,829)	-	-
Other Assets	359	-	-	56	-	415	541
Investment in fixed asset fund	46,996	-	-	-	-	46,996	46,740
Total Assets	55,635	6,204	58,463	14,974	(6,829)	128,447	148,091
LIABILITIES AND FUND BALANCE							
Unliquidated obligations	2,068	499	12,546	6,778	-	21,891	24,286
Quotas / Pledges collected in advance	51	-	-	-	-	51	21
Amounts to be charged to future year's appropriations (B)	8,280	-	-	-	-	8,280	8,280
Due to the OAS Treasury Fund for temporary loan (C)	6,829	-	-	-	(6,829)	-	-
Accounts payable and other liabilities	736	6	2,379	1,045	-	4,166	3,387
Reserve for payroll terminations	178	-	-	4,060	-	4,238	4,524
Demand notes payable	16,830	-	-	-	-	16,830	17,600
Total liabilities	34,972	505	14,925	11,883	(6,829)	55,456	58,098
FUND BALANCES							
Unrestricted reserve subfund	-	-	-	-	-	-	7,051
Fund balance	(9,503)	5,699	43,538	3,091	-	42,825	53,802
Total fund balance	(9,503)	5,699	43,538	3,091	-	42,825	60,853
Restricted for fixed assets	30,166	-	-	-	-	30,166	29,140
Total liabilities and fund balance	55,635	6,204	58,463	14,974	(6,829)	128,447	148,091

(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 CP/RES. 1105 (2168/18) rev.1 .

ORGANIZATION OF AMERICAN STATES

Combining Statement of Changes in Fund Balance

For the period ended December 31, 2019 with comparative totals for 2018

Preliminary and unaudited

(in thousands of USD)

	Regular Fund	Development Cooperation Fund	Specific Funds	Service Funds ^(A)	Elimination of Interfund Transactions	Combined	
						2019	2018
Increases							
Quota & pledge receipts	64,637	222	-	-	(17)	64,842	85,511
Less: prompt payment credits	(175)	-	-	-	-	(175)	(440)
Contributions	-	-	61,313	-	-	61,313	41,405
Tax reimbursement	-	-	-	1,025	-	1,025	5,079
Transfers	-	-	8	103	(108)	3	12
Interest Income from OAS Treasury Fund	105	99	1,095	80	-	1,379	1,514
Administrative and technical support	-	-	-	9,158	(9,158)	-	-
Rental	-	-	-	2,362	-	2,362	2,623
Other income & refunds	512	39	509	2,941	(2,260)	1,741	2,081
Total increases	65,079	360	62,925	15,669	(11,543)	132,490	137,785
Decreases							
Expenditures & obligations	81,608	357	60,850 ^(B)	11,278 ^(B)	(10,325)	143,768	144,654
Special appropriation - XLVIII GA	-	-	-	-	-	-	180
Tax reimbursement	-	-	-	4,196	-	4,196	4,271
Transfers	-	-	1,377	126	(1,218)	285	358
Returns to donors	-	-	2,244	-	-	2,244	544
FONDEM grants	25	-	-	-	-	25	25
Total decreases	81,633	357	64,471	15,600	(11,543)	150,518	150,032
Net increase (decrease) during period	(16,554)	3	(1,546)	69	-	(18,028)	(12,247)
Fund balances, beginning of period	7,051	5,696	45,084	3,022	-	60,853	73,100
Fund balances, end of period	(9,503)	5,699	43,538	3,091	-	42,825	60,853

(A) Includes tax equalization account.

(B) Net execution, comprised of 2019 expenditures plus 2019 Unliquidated Obligations less carryover obligations from 2018.