

ORGANIZATION OF AMERICAN STATES

Combining Statement of Assets, Liabilities and Fund Balance

As of December 31, 2020 with comparative totals for 2019

Preliminary and unaudited

(in thousands of USD)

	Regular Fund	Development Cooperation Fund	Specific Funds	Service and Revolving Funds	(A) Elimination of Interfund Transactions	Combined	
						2020	2019
ASSETS							
Cash and Equity in OAS Treasury Fund	-	6,271	63,065	14,451	-	83,787	72,924
Deferred charges related to future year's appropriations (B)	8,181	-	-	-	-	8,181	8,181
Due from the Regular Fund (C)	-	-	1,330	368	(1,698)	-	-
Other Assets	511	-	-	240	-	751	415
Investment in fixed asset fund	46,469	-	-	-	-	46,469	46,558
Total Assets	55,161	6,271	64,395	15,059	(1,698)	139,188	128,078
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Unliquidated obligations	2,293	426	12,557	1,448	-	16,724	21,891
Quotas / Pledges collected in advance	9,027	-	-	-	-	9,027	51
Amounts to be charged to future year's appropriations (B)	8,181	-	-	-	-	8,181	8,181
Due to the OAS Treasury Fund for temporary loan (C)	1,698	-	-	-	(1,698)	-	-
Accounts payable and other liabilities	1,470	32	2,885	1,024	-	5,411	3,936
Reserve for payroll terminations	1,551	-	-	4,080	-	5,631	4,238
Demand notes payable	16,015	-	-	-	-	16,015	16,830
Total liabilities	40,235	458	15,442	6,552	(1,698)	60,989	55,127
FUND BALANCES							
Unrestricted reserve subfund	(15,528)	-	-	-	-	(15,528)	(9,503)
Fund balance	-	5,813	48,953	8,507	-	63,273	52,726
Total fund balance	(15,528)	5,813	48,953	8,507	-	47,745	43,223
Restricted for fixed assets	30,454	-	-	-	-	30,454	29,728
Total liabilities and fund balance	55,161	6,271	64,395	15,059	(1,698)	139,188	128,078

(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 AG/RES. 2940 (XLIX-O/19).

ORGANIZATION OF AMERICAN STATES

Combining Statement of Changes in Fund Balance

For the period ended December 31, 2020 with comparative totals for 2019

Preliminary and unaudited

(in thousands of USD)

	Regular Fund	OAS/DCF	Specific Funds	Service and Revolving Funds	Elimination of Interfund Transactions ^(A)	Combined	
						2020	2019
Increases							
Quota & pledge receipts	76,180	157	-	-	-	76,337	64,842
Less: prompt payment credits	(300)	-	-	-	-	(300)	(175)
Contributions	-	-	57,848	-	-	57,848	61,313
Tax reimbursement	-	-	-	4,120	-	4,120	1,025
Transfers	-	-	66	279	(345)	-	3
Interest income	14	45	612	26	-	697	1,777
Administrative and technical support	-	-	-	7,171	(7,171)	-	-
Rental income	-	-	-	1,802	-	1,802	2,379
Other income and refunds	531	47	540	2,782	(2,332)	1,568	1,719
Total increases	76,425	249	59,066	16,180	(9,848)	142,072	132,883
Decreases							
Expenditures and obligations	82,250	169	50,393 ^(B)	6,388 ^(B)	(8,895)	130,305	143,767
Tax reimbursement	-	-	-	4,535	-	4,535	4,191
Transfers	-	-	883	167	(953)	97	286
Returns to donors	-	-	2,413	-	-	2,413	2,244
FONDEM grants	200	-	-	-	-	200	25
Total decreases	82,450	169	53,689	11,090	(9,848)	137,550	150,513
Net (decrease) increase during period	(6,025)	80	5,377	5,090	-	4,522	(17,630)
Fund balances, beginning of period	(9,503)	5,733	43,576	3,417	-	43,223	60,853
FUND BALANCES, END OF PERIOD	(15,528)	5,813	48,953	8,507	-	47,745	43,223

(A) Includes tax equalization account.

(B) Net execution, comprised of 2020 expenditures plus 2020 Unliquidated Obligations less 2019 carryover obligations.