

## ORGANIZATION OF AMERICAN STATES

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

As of June 30, 2021 with comparative totals for 2020

(in thousands of USD)

	Regular Fund	Development Cooperation Fund	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	-	6,245	57,654	14,244	-	78,143	73,301
Deferred charges related to future year's appropriations <b>(B)</b>	7,958	-	-	-	-	7,958	8,181
Due from the Regular Fund <b>(C)</b>	-	-	5,348	1,493	(6,841)	-	-
Other Assets	2	-	-	67	-	69	76
Investment in fixed asset fund	45,563	-	-	-	-	45,563	46,558
<b>Total Assets</b>	<b>53,523</b>	<b>6,245</b>	<b>63,002</b>	<b>15,804</b>	<b>(6,841)</b>	<b>131,733</b>	<b>128,116</b>
<b>LIABILITIES AND FUND BALANCE</b>							
<b>LIABILITIES</b>							
Unliquidated obligations	31,532	360	12,755	7,312	-	51,959	50,256
Quotas / Pledges collected in advance	-	-	-	-	-	-	4
Amounts to be charged to future year's appropriations <b>(B)</b>	7,958	-	-	-	-	7,958	8,181
Due to the OAS Treasury Fund for temporary loan <b>(C)</b>	6,841	-	-	-	(6,841)	-	-
Accounts payable and other liabilities	495	27	2,503	973	-	3,998	4,414
Reserve for payroll terminations	432	-	-	4,108	-	4,540	4,214
Demand notes payable	15,590	-	-	-	-	15,590	16,435
<b>Total liabilities</b>	<b>62,848</b>	<b>387</b>	<b>15,258</b>	<b>12,393</b>	<b>(6,841)</b>	<b>84,045</b>	<b>83,504</b>
<b>FUND BALANCES</b>							
Unrestricted reserve subfund	(39,298)	-	-	-	-	(39,298)	(39,226)
Fund balance	-	5,858	47,744	3,411	-	57,013	53,715
<b>Total fund balance</b>	<b>(39,298)</b>	<b>5,858</b>	<b>47,744</b>	<b>3,411</b>	<b>-</b>	<b>17,715</b>	<b>14,489</b>
Restricted for fixed assets	29,973	-	-	-	-	29,973	30,123
<b>Total liabilities and fund balance</b>	<b>53,523</b>	<b>6,245</b>	<b>63,002</b>	<b>15,804</b>	<b>(6,841)</b>	<b>131,733</b>	<b>128,116</b>

(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 June 30, 2021 with comparative totals for 2020

(in thousands of USD)

	Regular Fund	OAS/DCF	Specific Funds	Service and Revolving Funds	Elimination of Interfund Transactions <sup>(A)</sup>	Combined	
						2021	2020
<b>Increases</b>							
Quota & pledge receipts	45,069	28	-	-	-	45,097	42,722
Less: prompt payment credits	(460)	-	-	-	-	(460)	(300)
Contributions	-	-	24,396	-	-	24,396	24,211
Tax reimbursement	-	-	-	4,379	-	4,379	4,120
Transfers	-	-	96	130	(226)	-	-
Interest income	5	10	129	6	-	150	-
Administrative and technical support	-	-	-	2,843	(2,843)	-	-
Rental income	-	-	-	687	-	687	1,511
Other income and refunds	34	67	317	1,599	(1,556)	461	838
Total increases	44,648	105	24,938	9,644	(4,625)	74,710	73,102
<b>Decreases</b>							
Expenditures and obligations	68,394	91	24,366 <sup>(B)</sup>	11,395 <sup>(B)</sup>	(4,282)	99,964	98,281
LIV Special Session of the General Assembly	-	-	-	-	-	-	32
Tax reimbursement	-	-	-	3,303	-	3,303	3,302
Transfers and other outflows	-	-	369	152	(343)	178	87
Returns to donors	-	-	1,462	-	-	1,462	84
FONDEM grants	25	-	-	-	-	25	50
Total decreases	68,419	91	26,197	14,850	(4,625)	104,932	101,836
<b>Net (decrease) increase during period</b>	<b>(23,771)</b>	<b>14</b>	<b>(1,259)</b>	<b>(5,206)</b>	<b>-</b>	<b>(30,222)</b>	<b>(28,734)</b>
<b>Fund balances, beginning of period</b>	<b>(15,527)</b>	<b>5,844</b>	<b>49,003</b>	<b>8,617</b>	<b>-</b>	<b>47,937</b>	<b>43,223</b>
<b>FUND BALANCES, END OF PERIOD</b>	<b>(39,298)</b>	<b>5,858</b>	<b>47,744</b>	<b>3,411</b>	<b>-</b>	<b>17,715</b>	<b>14,489</b>

(A) Includes tax equalization account.

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