



*directing council*

PAN AMERICAN  
SANITARY  
ORGANIZATION

X Meeting

*regional committee*

WORLD  
HEALTH  
ORGANIZATION

IX Meeting



Washington, D. C.  
September 1957

CD10/3 (Eng.)  
15 July 1957  
ORIGINAL: ENGLISH

Topic 17: AMENDMENTS TO THE FINANCIAL REGULATIONS OF THE PAN AMERICAN  
SANITARY BUREAU

The Executive Committee, at its 31st Meeting, after having studied the report and proposals of the Director, adopted Resolution VII on the above topic, as follows:

The Executive Committee,

Having considered the amendments proposed by the Director to Article IV, Regulations 4.3 and 4.4, of the Financial Regulations of the Pan American Sanitary Bureau;

Taking into account the fact that the proposed changes are the result of a better administrative control over the outstanding commitments of the Organization; and

Considering further that these changes do not affect the basic provisions or the pattern established by the Directing Council when the Financial Regulations were approved in 1951,

RESOLVES:

To recommend to the Directing Council the adoption of the following amendments to the Financial Regulations of the Pan American Sanitary Bureau, effective beginning with the fiscal year 1957;

Article IV, Regulations 4.3 and 4.4, revised to read:

- 4.3 Appropriations shall remain available for twelve months following the end of the financial year to which they relate, to the extent that they are required to discharge the outstanding legal obligations as of 31 December of that year. Any remaining balance of appropriations will revert to the Working Capital Fund.

- 4.4 At the end of the twelve-month period provided in Regulation 4.3, the remaining balance of any appropriations will revert to the Working Capital Fund. Any unliquidated obligations of the prior twelve months shall at that time be canceled; where the obligation remains a valid charge, it shall be transferred as an obligation against current appropriations.

Accordingly, the Director has the honor to submit the aforesaid report (Document CE31/3, Corr.) to the Directing Council for consideration. After studying the matter, the Directing Council may wish to consider the following proposed resolution:

Proposed Resolution

The Directing Council,

Having studied the amendments proposed by the Director to Article IV, Regulations 4.3 and 4.4, of the Financial Regulations of the Pan American Sanitary Bureau;

Taking into account the fact that the proposed changes are the result of a better administrative control over the outstanding commitments of the Bureau;

Considering that these changes do not affect the basic provisions or the pattern established by the Directing Council when the Financial Regulations were established in 1951; and

Concurring in the recommendation set forth in Resolution VII of the 31st Meeting of the Executive Committee,

RESOLVES:

To adopt the following amendments to the Financial Regulations of the Pan American Sanitary Bureau, effective beginning with the fiscal year 1957:

Article IV, Regulations 4.3 and 4.4, revised to read:

- 4.3 Appropriations shall remain available for twelve months following the end of the financial year to which they relate, to the extent that they are required to discharge the outstanding legal obligations as of 31 December of that year. Any remaining balance of appropriations will revert to the Working Capital Fund.

- 4.4 At the end of the twelve-month period provided in Regulation 4.3, the remaining balance of any appropriations will revert to the Working Capital Fund. Any unliquidated obligations of the prior twelve months shall at that time be canceled; where the obligation remains a valid charge, it shall be transferred as an obligation against current appropriations.

Annex: Document CE31/3, Corr.



*executive committee of  
the directing council*

PAN AMERICAN  
SANITARY  
ORGANIZATION

*working party of  
the regional committee*

WORLD  
HEALTH  
ORGANIZATION



31st Meeting  
Washington, D. C.  
June 1957

CE31/3, Corr. (Eng.)  
17 April 1957  
ORIGINAL: ENGLISH

Topic 9: AMENDMENTS TO THE FINANCIAL REGULATIONS OF THE PAN AMERICAN  
SANITARY BUREAU

The Financial Regulations of the Pan American Sanitary Bureau, as approved by the Directing Council in Resolution IX of its V Meeting (1951) and amended in Resolution XIII of its VII Meeting (1953), govern the financial administration of the Organization.

Experience gained since 1951 in the application of these Regulations indicates that a minor change is to be recommended in Regulations 4.3 and 4.4.

It is the feeling of the Director that it is no longer necessary that appropriations voted by the governing bodies remain available for twenty-four months following the end of the financial year to which they relate. New methods and procedures developed in the fiscal area since the adoption of the Financial Regulations permit the Bureau to follow up more closely the unliquidated commitments of the Organization in any given period. The records now show that all such outstanding commitments can and should be cleared in a twelve-month period following the end of the financial year to which they relate.

The Executive Committee may therefore wish to consider a resolution along the following lines:

Proposed Resolution

The Executive Committee,

Having considered the amendments proposed by the Director to the Financial Regulations of the Pan American Sanitary Bureau;

Taking into account that these proposed changes are the result of a better administrative control over the outstanding commitments of the Organization; and

Considering further that these changes do not affect the basic provisions or the pattern established by the Directing Council when the Financial Regulations were approved in 1951,

RESOLVES:

To recommend to the Directing Council the adoption of the following amendments to the Financial Regulations of the Pan American Sanitary Bureau, effective beginning with the 1957 fiscal year:

Article IV, Regulations 4.3 and 4.4, revised to read:

- "4.3 Appropriations shall remain available for twelve months following the end of the financial year to which they relate, to the extent that they are required to discharge the outstanding legal obligations as of 31 December of that year. Any remaining balance of appropriations will revert to the Working Capital Fund.
- "4.4 At the end of the twelve-month period provided in Regulation 4.3, the remaining balance of any appropriations will revert to the Working Capital Fund. Any unliquidated obligations of the prior twelve months shall at that time be cancelled, where the obligation remains a valid charge, it shall be transferred as an obligation against current appropriations."