

## **58th DIRECTING COUNCIL**

**72nd SESSION OF THE REGIONAL COMMITTEE OF WHO FOR THE AMERICAS**

*Virtual Session, 28-29 September 2020*

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CD58.R7  
Original: English

### ***RESOLUTION***

#### ***CD58.R7***

#### **AMENDMENTS TO THE FINANCIAL REGULATIONS AND FINANCIAL RULES OF PAHO**

#### ***THE 58th DIRECTING COUNCIL,***

Having considered the recommendation of the Executive Committee and the proposed amendments to the Financial Regulations of the Pan American Health Organization as they appear in Addendum I to Document CD58/13;

Taking into consideration that the amendments to the Financial Regulations would align the Organization with the requirements contained in IPSAS 29, specifically with regard to the impairment of assets to ensure that they are reported at a fair value,

#### ***RESOLVES:***

To approve the amendments to the Financial Regulations of the Pan American Health Organization pertaining to the impairment of assets as set forth in Addendum I of Document CD58/13, and to make these amendments effective immediately.

*(Fourth meeting, 29 September 2020)*

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