

**GENERAL SECRETARIAT
EXECUTIVE ORDER N° 13-3**

SUBJECT: TREATMENT AND ACCOUNTING RECOGNITION OF PASS-THROUGH CONTRIBUTIONS

THE SECRETARY GENERAL,

In exercise of the powers conferred upon him by Articles 109 and 113 of the Charter and Articles 4, 8, 12, and 14 of the General Standards to Govern the Operations of the General Secretariat (General Standards); and

CONSIDERING:


That the General Secretariat is the central and permanent organ of the OAS and has the faculty to establish relations of cooperation in accordance with article 112(h) of the Charter of the OAS and with its General Assembly resolution AG/RES. 57 (I/O-71);

That it is necessary for the General Secretariat to define and establish proper treatment of pass-through contributions recorded in the financial records of the General Secretariat in line with the international accepted accounting and reporting financial standards; and

That it is necessary to recognize and recover costs incurred to the General Secretariat related to pass-through contributions, and to ensure consistent, equitable and transparent organizational policy for the recovery of those costs,

RESOLVES:

1. To adopt the Policy on Pass-Through Contributions received from OAS Member States or Permanent Observers as set forth in the document attached as Appendix A.
2. To repeal from the date this Executive Order enters into effect such provisions established in previous administrative instruments of the General Secretariat as may be inconsistent with the attached document.
3. This Executive Order shall enter into effect on the date of its signing.


José Miguel Insulza
Secretary General

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December 20, 2013