UNASUR/CMRE/RESOLUTION Nº 015/2015

AMENDMENT TO THE GENERAL REGULATIONS OF THE UNION OF SOUTH AMERICAN NATIONS

SEEN:

Article 8 of the Constitutive Treaty, subsection i) which establishes that among the powers of the Council of Ministers of Foreign Affairs is to approve resolutions and regulations of institutional nature or deal with matters that are within its powers.

WHEREAS:

That the General Regulations should promote the best practices in terms of managing the annual budget for the operation of the General Secretariat;

That the General Regulations were adopted on June 2012, prior to the development of financial and management practices and budgetary practices of UNASUR;

That annual external audits are part of the development mechanisms of administrative and financial control of UNASUR;

That it is necessary to reconcile the financial management practices of UNASUR with the current regulations of the institution;

That based on the principles of economy and efficiency, it is necessary to adopt one sole annual rule for the Audits of the General Secretariat and those of the Permanent Institutional Instances.
That experience has shown that it would not be necessary to have an specific audit when there is a change in the PTP, since the Pro Tempore Presidency does not manage financial resources;

That experience has shown that the annual report of management, the annual accountability report and the terms of commitment signed when the mandate ends, added to the annual audits submitted in agreement with Article 48 of the General Regulations, constitute sufficient supporting documents to dispense an specific audit at the time of change of the Secretary General.

THE COUNCIL OF MINISTERS OF FOREIGN AFFAIRS OF THE UNION OF SOUTH AMERICAN NATIONS

DECIDES:

Article 1. - Add a new Article 48 to the General Regulations of UNASUR that will replace the previous one in the following terms:

“ The Secretary General” will present audited Accounting, Budget and Financial Statements, for the preceding calendar year until the 15 of February of the current year."

December 3rd, 2015.