

### Resolution A.58 (III)

RELATIONS WITH THE NON-GOVERNMENTAL  
INTERNATIONAL ORGANIZATIONS: REVIEW OF  
THE LIST OF NON-GOVERNMENTAL INTERNATIONAL  
ORGANIZATIONS IN CONSULTATIVE STATUS;  
RELATIONS WITH THE INTERNATIONAL MARITIME  
COMMITTEE

The Assembly,

*Recalling* Part XII of the IMCO Convention entitled 'Relationship with the United Nations and other Organizations' and in particular the provisions of Article 48,

*Recalling further* that Rule 10 of the Rules Governing Relationship with Non-Governmental International Organizations, approved by the Assembly on 13 April 1961 in Resolution A.42 (II), requires the Council to review from time to time the list of non-governmental international organizations in consultative status with IMCO and report to the Assembly whether in each case the continuation of that status is necessary and desirable,

*Having considered* the Report of the Council (A.III/18) indicating its determination that the continued enjoyment of consultative status by the ten organizations listed therein is necessary and desirable,

*Approves* the decision taken by the Council in conformity with the above-mentioned Rule 10.

25 October 1963  
Agenda item 13(b)

### Resolution A.59 (III)

AMENDMENT TO THE FINANCIAL REGULATIONS

The Assembly,

*Noting* the amendments to the Financial Regulations, as proposed by the Secretary-General,

*Noting further* the recommendations of the Council on these amendments,

*Adopts* the amendments to the Financial Regulations, the text of which is given in the Annex,

*Resolves* that the amended text of the Financial Regulations shall come into force as from 1 November 1963.

### ANNEX

REVISED TEXT OF THE FINANCIAL REGULATIONS

ARTICLE 4.3

Appropriations shall remain available for twelve months following the end of the calendar year to which they relate to the extent that they are required to discharge obligations in respect of

goods supplied and services rendered in the calendar year, to liquidate any outstanding legal obligation of the period, and to cover any transfers made under regulation 4.5. The balance of the appropriations remaining unobligated at the close of a calendar year shall, in the case of Members whose contributions have been paid in full, be surrendered in accordance with the procedure in regulation 5.2. In other cases it shall be applied to reduce any unpaid portions of the contributions of the Members concerned.

ARTICLE 4.4

At the end of the twelve-month period provided in regulation 4.3 above, the then remaining unspent balance of any appropriations retained shall, in the case of Members whose contributions have been paid in full, be surrendered in accordance with the procedure in regulation 5.2. In other cases it shall be applied to reduce any unpaid portions of the contributions of the Members concerned. Any unliquidated obligations shall be cancelled, or when the obligation remains a valid charge, transferred as an obligation against current appropriations.

ARTICLE 4.5

The Secretary-General may make transfers from one section of the budget to another without prior concurrence of the Council, provided that such transfers shall not exceed 10% of the total appropriation of any section concerned. At the end of the first calendar year of a financial period the Secretary-General may proceed, without prior concurrence of the Council, to transfer any uncommitted balances of appropriations to the same section in the second calendar year, provided that such transfers do not exceed 10% of the smaller amount of the two annual appropriations provided for by the sections concerned. The latter transfers should be limited to the total amount of the uncommitted balances of appropriations and may not lead to a total amount of appropriations for a financial period in excess of the amount approved by the Assembly. All transfers must be reported by the Secretary-General to the next session of the Council.

ARTICLE 11.1

The Secretary-General shall maintain such accounts as are necessary and shall prepare interim accounts at the end of the first calendar year of the financial period and final accounts for the entire financial period. Both the interim and final accounts shall show:

- (a) The income and expenditure of all funds;
- (b) The status of appropriations, including:
  - (i) The original budget appropriations;

- (ii) The appropriations as modified by any transfers;
- (iii) Credits, if any, other than the appropriations voted by the Assembly;
- (iv) The amounts charged against those appropriations and/or other credits;
- (c) The assets and liabilities of the Organization.

The Secretary-General shall also give such other information as may be appropriate to indicate the current financial position of the Organization.

#### ARTICLE 11.4

The interim accounts for the first calendar year of the financial period shall be submitted by the Secretary-General to the External Auditor by 28 February following the end of that calendar year.

#### ARTICLE 11.5

The final accounts for the financial period shall be submitted by the Secretary-General to the External Auditor by 28 February following the end of that financial period.

#### ARTICLE 12.2

The External Auditor shall be appointed for a term of at least three but a maximum of five years, the term of office to begin on 1 July of the year following the session of the Assembly at which he is appointed. The External Auditor may be re-appointed.

#### ARTICLE 12.3

The External Auditor shall conduct the audits in accordance with the principles set out in the Annex to these Financial Regulations.

#### ARTICLE 12.4

Whenever it is necessary to make a local or special examination, the External Auditor may, subject to the budgetary provisions for the audit, arrange for the services of any Auditor-General (or equivalent title) of a Member State or of commercial auditors of international repute.

#### ARTICLE 12.5

The External Auditor shall prepare a report on the interim and on the final accounts certified and on any matters on which the Council or the Assembly may from time to time give specific instructions.

#### ARTICLE 12.6

The External Auditor shall transmit to the Council the certified interim accounts, together with his report thereon, not later than 31 May

following the end of the calendar year to which the interim accounts relate.

#### ARTICLE 12.7

The External Auditor shall transmit to the Council the certified final accounts, together with his report thereon, not later than 31 May following the end of the financial period to which the final accounts relate.

#### ARTICLE 12.8

The Council shall submit the final accounts and audit report, together with its comments and recommendations, to the next regular session of the Assembly for approval.

#### ANNEX TO THE FINANCIAL REGULATIONS *Principles to govern the audit procedures of the Inter-Governmental Maritime Consultative Organization*

5. The Auditor, in addition to certifying the accounts, shall make such observations as he may deem necessary with respect to the efficiency of the financial procedures, the accounting system, the internal financial controls, the appropriateness of expenditure and, in general, the financial consequences of administrative practices.

*25 October 1963  
Agenda item 13(d)*

#### Resolution A.60 (III)

##### REVIEW OF EXPENDITURE AND APPROVAL OF ACCOUNTS

The Assembly,

*Taking note* of the Organization's accounts at the end of the first financial period 31 December 1961 and the Auditor's report thereon,

*Noting further* the comments and the recommendations of the Council on these accounts and Auditor's report thereon,

*Having regard* to Articles XI and XII of the Financial Regulations,

*Approves* the Organization's accounts at the end of the first financial period 31 December 1961.

*25 October 1963  
Agenda item 13(f)*

#### Resolution A.61 (III)

##### IMCO HEADQUARTERS ACCOMMODATION

The Assembly,

*Taking note* of the Report of the Council on the Organization's accommodation requirements,

*Decides* that during the financial period 1964/1965 more suitable accommodation than that in Chancery House should be obtained,