

- (b) With the prior concurrence of the Council, to advance such sums as may be necessary to meet unforeseen or extraordinary expenses arising during the financial period 1984–1985, provided that such expenses are of a clearly exceptional nature and shall relate specifically to the approved work programme of the Organization and that the Council is assured that the relevant expenditures cannot be met by appropriate transfer action within the total budget approved for a calendar year;
3. REQUESTS the Secretary-General to report to the Assembly all advances made under the present resolution, and the circumstances relating thereto, and to submit supplementary estimates for reimbursement to the Working Capital Fund of advances made therefrom to meet unforeseen or extraordinary expenses.

### **RESOLUTION A.553(13)**

*Adopted on 17 November 1983  
Agenda item 22*

#### **PRESENTATION OF ACCOUNTS AND AUDIT REPORTS**

THE ASSEMBLY,

RECALLING that Financial Regulation 12.10 provides for the transmission of the External Auditor's reports through the Council, together with the audited financial statements, to the Assembly,

NOTING the Secretary-General's presentation of the final accounts for the eleventh financial period 1980–1981 and the accounts of IMO's transactions for 1981 as a participating and executing agency of UNDP, together with the External Auditor's reports thereon and the certification that, in his opinion, these financial statements are correct,

NOTING FURTHER the Secretary-General's presentation of the interim accounts for the first year of the twelfth financial period 1982–1983, and the accounts of IMO's transactions for 1982 as a participating and executing agency of UNDP, together with the External Auditor's reports thereon and the certification that, in his opinion, these financial statements are correct,

BEARING IN MIND that the Council at its forty-eighth and fiftieth sessions approved the accounts and audit reports for transmission to the Assembly at its thirteenth regular session,

1. APPROVES the accounts and audit reports thereon for the eleventh financial period 1980–1981 and for IMO's participation in UNDP in 1981;
2. APPROVES ALSO the accounts and audit reports thereon for the first year of the twelfth financial period 1982–1983 and for IMO's participation in UNDP in 1982.