

- (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,

Decides further that such new accommodation should comprise a working space of about 12,300 square feet and 16,000 square feet in all,

Requests the Secretary-General to ensure that such accommodation is in the central area of London,

Authorizes the Secretary-General to endeavour to obtain such new accommodation by 1 July 1964.

25 October 1963
Agenda item 13(g)

Resolution A.62 (III)

PARTICIPATION IN THE UNITED NATIONS EXPANDED PROGRAMME OF TECHNICAL ASSISTANCE

The Assembly,

Considering that it is incumbent upon the Organization to follow the development of international co-operation and, in its own field – that of maritime activities – to lend its help and support for the implementation of the various technical assistance programmes of the United Nations,

Considering that the best means of achieving this end is to co-operate more closely with the body responsible for the co-ordination of the various programmes by participating in the Expanded Programme of Technical Assistance,

Taking note of Article 16 of the Convention concerning the functions of the Assembly,

Noting further Article 27 of the Convention concerning performance by the Council of all functions of the Assembly between sessions of that body,

Recalling its Resolution A.28 (II) on Participation in the United Nations Expanded Programme of Technical Assistance,

Notes with satisfaction the arrangement agreed to between the Secretary-General of the Inter-Governmental Maritime Consultative Organization and the Secretary-General of the United Nations,

Decides to instruct the Secretary-General to initiate the official procedure by which the Organization may become a member of the United Nations Technical Assistance Board, and report to the next session of the Council,

Requests the Secretary-General to prepare, for consideration at the next session of the Council, after consultation with the Executive Chairman of the Technical Assistance Board and its member organizations, a report concerning the implications to the Organization of membership of the Board,

Recommends that this Report should indicate, in particular:

- (a) the effect on the regular work programme of the Organization;

- (b) the probable size of IMCO-executed technical assistance programme;

- (c) whether membership of the Board would necessitate direct administration of technical assistance projects;

- (d) the extent to which membership of the Board would affect the staff and regular budget of the Organization.

25 October 1963
Agenda item 13(h)

Resolution A.63 (III)

FACILITATION OF TRAVEL AND TRANSPORT

The Assembly,

Recalling its Resolution A.29 (II) of 13 April 1962 which recognized the necessity of simplifying and reducing the number of documents required of ships entering or leaving port, and recommended steps to be taken by Member Governments and by the Organization to facilitate maritime transport,

Further recalling Part V, Article 16, paragraph (h), of the IMCO Convention concerning the functions of the Assembly,

Having examined the Report of the Council on measures taken to foster the work programme in this field,

Noting with satisfaction that an Expert Group has been convened and, assisted by Sub-Groups of other experts placed at the disposal of the Secretary-General by Member Governments, has substantially advanced the work programme on facilitation of travel and transport,

Further noting the recommendation of the Expert Group that a convention should be framed following certain principles and considerations and that a time-table be observed for the achievement of this end,

Recommends that a draft of a convention with annexes and appendices or of corresponding recommendations as appropriate be elaborated for the facilitation of travel and transport within the framework of the existing work programme, that this draft when approved by the Council be distributed to governments for comment and that the draft and the proposals of the governments together constitute the basic working document for a diplomatic conference to be convened under Article 3, paragraph (b), of the IMCO Convention,

Further recommends that such conference be convened by the Inter-Governmental Maritime Consultative Organization in London in the spring of 1965, and that it meet for approximately three weeks,

Requests the Secretary-General to invite to the conference the States Members of the United