

**Resolution A.727(17)**  
*Adopted on 7 November 1991*  
*(Agenda item 26)*

**PRESENTATION OF ACCOUNTS AND AUDIT REPORTS**

THE ASSEMBLY,

RECALLING that regulation 12.10 of the Financial Regulations of the Organization 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 fifteenth financial period 1988-1989, and the accounts of IMO's transactions for 1989 as a participating and executing agency of the United Nations Development Programme (UNDP), together with the External Auditor's reports and opinions thereon,

NOTING FURTHER the Secretary-General's presentation of the interim accounts for the first year of the sixteenth financial period 1990-1991, and the accounts of IMO's transactions for 1990 as a participating and executing agency of UNDP, together with the External Auditor's reports and opinions thereon,

BEARING IN MIND that the Council at its sixty-fourth and sixty-sixth sessions approved the accounts and audit reports for transmission to the Assembly at its seventeenth regular session,

1. APPROVES the accounts and audit reports thereon for the fifteenth financial period 1988-1989 and for IMO's participation in UNDP in 1989;
2. APPROVES ALSO the accounts and audit reports thereon for the first year of the sixteenth financial period 1990-1991 and for IMO's participation in UNDP in 1990.