

**Resolution A.776(18)**

*Adopted on 4 November 1993  
(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 sixteenth financial period 1990-1991, and the accounts of IMO's transactions for 1991 as a participating and executing agency of UNDP, together with the External Auditor's report and opinions thereon,

NOTING FURTHER the Secretary-General's presentation of the interim accounts for the first year of the seventeenth financial period 1992-1993, and the accounts of IMO's transactions for 1992 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-eighth and seventieth sessions approved the accounts and audit reports for transmission to the Assembly at its eighteenth regular session,

1. APPROVES the accounts and the audit reports thereon for the sixteenth financial period 1990-1991 and for IMO's participation in UNDP in 1991;
2. APPROVES also the accounts and the audit reports thereon for the first year of the seventeenth financial period 1992-1993 and for IMO's participation in UNDP in 1992.