

11. *Requests* the governing bodies of those audited organizations and programmes which are on biennial budget cycles to review at their next session the question of the periodicity of audit reports, bearing in mind the desirability of annual reporting on management issues;

12. *Requests* the Board of Auditors and the Advisory Committee on Administrative and Budgetary Questions to continue to cover in their reviews of the organizations and programmes, including peace-keeping operations, the areas relating to the efficiency and effectiveness of the financial procedures and controls, the accounting system and related administrative and management areas, in accordance with regulation 12.5 of the Financial Regulations of the United Nations, and to recommend measures, as appropriate, to strengthen financial and management controls;

13. *Also requests* the Board of Auditors to continue to study the desirability and feasibility of conducting its reviews as stipulated in regulation 12.5 of the Financial Regulations of the United Nations in a more comprehensive manner and to report thereon to the General Assembly at its forty-fifth session;

14. *Requests* the Secretary-General and the executive heads of United Nations organizations and programmes concerned, in consultation with the Board of Auditors, to develop further, with a view to prompt completion, the general accounting framework within which financial statements may be prepared, having regard to the relevant financial regulations and rules and also to generally accepted accounting principles, and to report thereon to the General Assembly at its forty-fifth session;

15. *Invites* the Board of Auditors to keep under review the stated accounting policies of each organization and programme and to draw the attention of the General Assembly to specific areas in which it considers that there are differences in accounting policies, having regard to the respective mandates of each entity and with a view to greater harmonization;

16. *Requests* all administrations and governing bodies concerned, in co-operation with the Board of Auditors, to complete the review and clarification of their accounting policies with respect to the recording of unliquidated obligations, taking into account generally accepted accounting principles and regulations 4.3 and 4.4 of the Financial Regulations of the United Nations;

17. *Invites* Governments that are represented on the governing bodies of organizations and programmes for which audited financial statements have been considered by the General Assembly to ensure that full consideration is given to the reports of the Board of Auditors and the Advisory Committee on Administrative and Budgetary Questions and the comments made thereon in the Fifth Committee;

18. *Encourages* all governing bodies of organizations and programmes to invite a representative of the Board of Auditors to be present at their meetings when considering the reports of the Board;

19. *Requests* the Secretary-General and the executive heads of United Nations organizations and programmes concerned to ensure that their respective internal audit units carry out follow-up audit work to assess the corrective action taken by the administrations in response to the main recommendations of the Board of Auditors;

20. *Requests* the administrations concerned and the Board of Auditors to ensure that comments of the administrations on the observations of the Board are available to the Board prior to the finalization of its reports;

21. *Requests* the executive heads of the organizations and programmes concerned to apply existing controls and procedures in order to ensure that expenditures do not exceed the level of funds provided under allotments in accordance with financial rules and to enforce existing disciplinary measures with a view to enhanced accountability and budgetary discipline;

22. *Requests* the Board of Auditors and the Advisory Committee on Administrative and Budgetary Questions to review the liquidity position held by all United Nations organizations and to report thereon to the General Assembly at its forty-fifth session;

23. *Also requests* the Board of Auditors to carry out an audit examination of substantive matters, including management issues, for the United Nations Children's Fund in respect of the first year of each biennium and to submit a report on its findings and recommendations, through the Advisory Committee on Administrative and Budgetary Questions, to the General Assembly and to the Executive Board of the Fund;

24. *Further requests* the Board of Auditors to review the administrative instructions issued in implementation of the Financial Regulations and Rules of the United Nations, in particular rule 114.1, and to report on their adequacy and efficacy to the General Assembly at its forty-fifth session.

83rd plenary meeting  
19 December 1989

#### 44/184. Joint Inspection Unit

*The General Assembly,*

*Recalling* its resolutions 40/259 of 18 December 1985, 41/213 of 19 December 1986, 42/218 of 21 December 1987 and 43/221 of 21 December 1988,

*Having considered* the report of the Joint Inspection Unit on its activities during the period 1 July 1988 to 30 June 1989,<sup>20</sup> the work programme of the Unit for 1989 and the nucleus of its work programme for 1990-1991,<sup>21</sup> and the report of the Secretary-General on the implementation of the recommendations of the Unit,<sup>22</sup>

*Welcoming* the continuing reform measures employed by the Joint Inspection Unit to enhance the quality and effectiveness of its work in all respects, as described in section VI of its report,

*Reiterating* the importance of a detailed and timely consideration of the report of the Joint Inspection Unit, particularly by Member States and the organizations concerned,

1. *Takes note* of the report of the Joint Inspection Unit<sup>20</sup> and of its work programme for 1989,<sup>21</sup> as well as of the detailed information contained in the report of the Secretary-General on the implementation of the recommendations of the Unit;<sup>22</sup>

2. *Requests* the Joint Inspection Unit, in the development of its work programme, to give even greater attention to management, budgetary and administrative issues relevant to the agendas of the governing bodies of its participating organizations and to their main and common concerns;

<sup>20</sup> *Official Records of the General Assembly, Forty-fourth Session, Supplement No. 34 (A/44/34).*

<sup>21</sup> See A/44/129.

<sup>22</sup> A/44/488.

3. *Requests* the Secretary-General to standardize the format of his reports relating to the work and recommendations of the Joint Inspection Unit in order to include therein the recommendations of the Unit and any decisions of the General Assembly and other governing bodies before making his comments;

4. *Urges* the Secretary-General, in preparing his report on the implementation of the recommendations of the Joint Inspection Unit, and the Unit, in preparing its annual report, to co-ordinate their efforts in order to submit to the General Assembly the maximum possible information on the implementation of the recommendations of the Unit;

5. *Invites* the Joint Inspection Unit to continue to make every possible effort to issue its reports well in advance of meetings of the governing bodies of its participating organizations, in particular the General Assembly, and of the relevant subsidiary bodies, to ensure that the comments of the Secretary-General and those of the Administrative Committee on Co-ordination, where pertinent, are issued in accordance with existing regulations for the timely receipt of documentation;

6. *Requests* the Joint Inspection Unit to make every effort to shorten its reports, using comparative tables and graphics whenever appropriate, and to include therein an executive summary of its recommendations in order to facilitate the consideration of its reports;

7. *Also requests* the Joint Inspection Unit to take into account the guidelines outlined in the present resolution in finalizing its work programme for 1990-1991;

8. *Requests* the Secretary-General to bring the present resolution to the attention of the executive heads of the participating organizations of the Joint Inspection Unit.

83rd plenary meeting  
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#### 44/185. Personnel questions

##### A

#### COMPOSITION OF THE SECRETARIAT

*The General Assembly,*

*Recalling* Articles 100 and 101 of the Charter of the United Nations,

*Reaffirming* its resolutions 33/143 of 20 December 1978, 35/210 of 17 December 1980, 41/213 of 19 December 1986, 42/220 A of 21 December 1987 and 43/224 A of 21 December 1988,

*Emphasizing* the independent international status of the staff of the Secretariat,

*Having considered* the report of the Secretary-General on the composition of the Secretariat,<sup>23</sup>

*Noting* the progress among nationals of some Member States who have served primarily on fixed-term contracts in accepting long-term and permanent contracts for service with the Secretariat,

*Noting with satisfaction* the positive results derived from holding national competitive examinations as a recruitment tool for nationals of unrepresented and underrepresented Member States,

*Noting* that there continues to be some unevenness between the number of appointments made to posts subject to geographical distribution of nationals of unrepresented and underrepresented Member States and those of Member States within range or overrepresented,

*Noting also* the efforts made and still required to fill posts in organizational units with high vacancy rates, particularly in the regional commissions,

*Bearing in mind* the views on personnel questions expressed by Member States in the Fifth Committee during the forty-fourth session,<sup>24</sup>

1. *Reiterates* its full support for the Secretary-General as chief administrative officer of the Organization and his prerogatives and responsibilities under the Charter of the United Nations;

2. *Urges* the Secretary-General, whenever making appointments to posts subject to geographical distribution, to make every effort to recruit nationals of unrepresented and underrepresented Member States, including candidates successful in the national competitive examinations, taking also into consideration paragraph 4 of resolution 41/206 A of 11 December 1986, in order to ensure that all such countries come closer to the mid-point of their desirable ranges;

3. *Requests* the Secretary-General to take every available measure to ensure, at the senior and policy-formulating levels of the Secretariat, the equitable representation of Member States, in particular of developing countries and other Member States with inadequate representation at those levels, in accordance with the relevant resolutions of the General Assembly, and to report thereon to the Assembly at its forty-fifth session, bearing in mind that no post should be considered the exclusive preserve of any Member State or group of States and with due regard to the principle of equitable geographical distribution;

4. *Also requests* the Secretary-General to continue his efforts aimed at improving the composition of the Secretariat by ensuring a wide and equitable geographical distribution of staff in the Professional and higher categories in all main departments and offices, bearing in mind that paramount consideration shall be the necessity of securing the highest standards of efficiency, competence and integrity;

5. *Further requests* the Secretary-General to monitor closely the effects of the reduction of posts on geographical distribution, particularly at the senior levels, and to take appropriate measures to redress any imbalances;

6. *Requests* the Secretary-General to endeavour to complete the work on the development of a methodology for holding national competitive examinations for posts at the P-3 level in all Member States and to submit a progress report thereon to the General Assembly at its forty-fifth session;

7. *Also requests* the Secretary-General to complete his efforts towards the development of a comprehensive career development plan for all staff that allows for fair and transparent post-bidding throughout the Secretariat by integrating the vacancy management programme, ensures adequate, equitable and transparent promotion procedures and recognizes merit through a rational performance evaluation and reporting system;

<sup>24</sup> See *Official Records of the General Assembly, Forty-fourth Session, Fifth Committee, 28th, 37th, 39th to 42nd, 44th, 55th and 56th meetings, and corrigendum.*

<sup>23</sup> A/44/604.