

tions shall be suspended in respect of the amount of \$1,496,703, which otherwise would have to be surrendered pursuant to those provisions, this amount to be entered into the account referred to in the operative part of General Assembly resolution 33/13 E and held in suspense until a further decision is taken by the Assembly.

94th plenary meeting
3 December 1986

41/176. Financial reports and audited financial statements, and reports of the Board of Auditors

The General Assembly,

Having considered the financial reports and audited financial statements for the period ended 31 December 1985 of the United Nations,⁴ the United Nations Development Programme,⁵ the United Nations Children's Fund,⁶ the United Nations Relief and Works Agency for Palestine Refugees in the Near East,⁷ the United Nations Institute for Training and Research,⁸ the voluntary funds administered by the United Nations High Commissioner for Refugees,⁹ the Fund of the United Nations Environment Programme,¹⁰ the United Nations Fund for Population Activities,¹¹ the United Nations Habitat and Human Settlements Foundation¹² and the United Nations Industrial Development Fund,¹³ the audit opinions of the Board of Auditors¹⁴ and the report of the Advisory Committee on Administrative and Budgetary Questions,¹⁵

Concerned about the inadequate action taken by the executive heads of some of the organizations audited to remedy the serious financial management problems repeatedly identified by the Board of Auditors,

Also concerned about the frequently inadequate responses given by some of the executive heads to questions raised by the Board of Auditors and the Advisory Committee on Administrative and Budgetary Questions,

Taking into consideration the views expressed by delegations during the debate in the Fifth Committee on this item,¹⁶ in particular those views in support of measures to improve the efficiency, management and financial control of the United Nations organizations and programmes concerned,

1. *Accepts* the financial reports and audited financial statements and the audit opinions of the Board of Auditors;

2. *Endorses* the comments and observations of the Board of Auditors and the Advisory Committee on Administrative and Budgetary Questions as contained in their respective reports;

3. *Requests* the Secretary-General and the executive heads of United Nations organizations and programmes concerned:

(a) To take without delay remedial action within their competence in response to the comments and observations of the Board of Auditors and the Advisory Committee on Administrative and Budgetary Questions, and to report to the General Assembly and the governing bodies of these organizations and programmes on ways of improving budgetary and accounting control;

(b) To review internal control procedures relating to the benefits and allowances received by United Nations staff members and to take the necessary measures to improve those procedures with a view to preventing waste, fraud and abuse and to report thereon, through the Board of Auditors and the Advisory Committee on Administrative and Budgetary Questions, to the General Assembly at its forty-second session;

4. *Requests* the Secretary-General:

(a) To take steps to improve the accuracy of United Nations accounting information and the timeliness with which it becomes available to the Headquarters of the Organization;

(b) To undertake an investigation of the Headquarters catering and gift-shop operations and to report thereon, through the Board of Auditors and the Advisory Committee on Administrative and Budgetary Questions, to the General Assembly at its forty-second session;

(c) To take the necessary steps to improve the financial management in the area of the current arrangements for the provision of travel services;

(d) To submit to competitive bidding, upon its expiration, the contract for the maintenance and operation of electrical equipment at Headquarters;

5. *Recommends* that all future reports of the Board of Auditors include separate sections which:

(a) Summarize recommendations for corrective action to be taken by the organizations and programmes concerned, with an indication of relative urgency;

(b) Report on specific measures taken by the Secretary-General and executive heads of these organizations and programmes to implement previous recommendations of the Board and comment on the efficacy of such measures and the extent to which there are recurring problems;

6. *Requests* the Advisory Committee on Administrative and Budgetary Questions to comment in its report on the progress achieved by the Secretary-General and the executive heads of organizations and programmes concerned in implementing previous recommendations of the Board of Auditors and the Advisory Committee;

7. *Requests* the Board of Auditors and the Advisory Committee on Administrative and Budgetary Questions to cover in their reviews the areas relating to the adequacy and efficiency 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

⁴ *Official Records of the General Assembly, Forty-first Session, Supplement No. 5 (A/41/5 and Corr.1), vol. I, sects. I and VI; vol. II, sects. I and VI; and vol. III, sects. I and VI.*

⁵ *Ibid., Supplement No. 5A (A/41/5/Add.1 and Corr.1), sects. I and VI.*

⁶ *Ibid., Supplement No. 5B (A/41/5/Add.2 and Corr.1), part one, sects. I and V.*

⁷ *Ibid., Supplement No. 5C (A/41/5/Add.3 and Corr.1), sects. I and VI.*

⁸ *Ibid., Supplement No. 5D (A/41/5/Add.4), sects. I and VI.*

⁹ *Ibid., Supplement No. 5E (A/41/5/Add.5), sect. IV.*

¹⁰ *Ibid., Supplement No. 5F (A/41/5/Add.6), sects. I and V.*

¹¹ *Ibid., Supplement No. 5G (A/41/5/Add.7), sects. I and VI.*

¹² *Ibid., Supplement No. 5H (A/41/5/Add.8), sects. I and IV.*

¹³ *Ibid., Supplement No. 5I (A/41/5/Add.9), sects. I and V.*

¹⁴ *Ibid., Supplement No. 5 (A/41/5 and Corr.1), vol. I, sect. IV; vol. II, sect. IV; and vol. III, sect. IV; ibid., Supplement No. 5A (A/41/5/Add.1 and Corr.1), sect. IV; ibid., Supplement No. 5B (A/41/5/Add.2 and Corr.1), part one, sect. III; ibid., Supplement No. 5C (A/41/5/Add.3 and Corr.1), sect. IV; ibid., Supplement No. 5D (A/41/5/Add.4), sect. IV; ibid., Supplement No. 5E (A/41/5/Add.5), sect. III; ibid., Supplement No. 5F (A/41/5/Add.6), sect. III; ibid., Supplement No. 5G (A/41/5/Add.7), sect. IV; ibid., Supplement No. 5H (A/41/5/Add.8), sect. III; and ibid., Supplement No. 5I (A/41/5/Add.9), sect. IV.*

¹⁵ A/41/632.

¹⁶ See *Official Records of the General Assembly, Forty-first Session, Fifth Committee, 4th to 8th meetings.*

recommend measures, as appropriate, to strengthen financial and management control procedures;

8. *Also requests* the Board of Auditors:

(a) To monitor progress on those aspects referred to in paragraph 4 (a) above, relating to the accounting systems of the United Nations and to comment thereon in its next report to the General Assembly;

(b) To submit to the General Assembly a concise document summarizing its principal findings and drawing conclusions for remedial action;

9. *Further requests* the Board of Auditors to study the possibility of submitting reports on a biennial basis and to report on this matter to the General Assembly;

10. *Requests* the governing bodies of all organizations subject to audits by the Board of Auditors of the United Nations to review thoroughly at their regular sessions the report of the Board of Auditors, the report of the Advisory Committee on Administrative and Budgetary Questions, the related comments made in the Fifth Committee and the remedial action planned or taken by the respective executive heads in response to the comments and observations of the Board of Auditors and the Advisory Committee, as approved by the General Assembly;

11. *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 their representatives on those bodies give full consideration to the reports of the Board of Auditors and the Advisory Committee on Administrative and Budgetary Questions and the related comments made in the Fifth Committee.

99th plenary meeting
5 December 1986

41/177. Pattern of conferences

A

REPORT OF THE COMMITTEE ON CONFERENCES

The General Assembly,

Having considered the report of the Committee on Conferences,¹⁷

1. *Takes note with appreciation* of the report of the Committee on Conferences;

2. *Approves* the draft revised calendar of conferences and meetings of the United Nations for 1987 as submitted by the Committee on Conferences;¹⁸

3. *Authorizes* the Committee on Conferences to make adjustments in the calendar of conferences and meetings for 1987 that may become necessary as a result of action and decisions taken by the General Assembly at its forty-first session;

4. *Authorizes* the Advisory Board on Disarmament Studies, on an exceptional basis, to meet during the second part of September 1987;

5. *Invites* the Committee on Conferences to review at its substantive session in 1987 the pattern of meetings of

the Advisory Board on Disarmament Studies for 1988 and thereafter in the light of the prevailing situation.

99th plenary meeting
5 December 1986

B

RENEWAL OF THE MANDATE OF THE COMMITTEE ON CONFERENCES

The General Assembly,

Recalling its resolutions 3351 (XXIX) of 18 December 1974, 32/72 of 9 December 1977, 35/10 A of 3 November 1980 and 38/32 B of 25 November 1983,

Considering the need for strengthening the Committee on Conferences in order to enable it to fully discharge its functions,

1. *Decides* to renew the mandate of the Committee on Conferences for a one-year period from 1 January 1987;

2. *Requests* the President of the General Assembly, after consultations with the chairmen of the regional groups, to appoint twenty-two Member States, on the basis of an equitable geographical balance, to serve on the Committee on Conferences for a one-year term beginning on 1 January 1987;

3. *Requests* the Committee on Conferences, taking into account the views expressed during the forty-first session of the General Assembly, to consider, as a matter of priority, at its organizational and substantive sessions in 1987, the possibility of changing its terms of reference and becoming a permanent intergovernmental body and to submit recommendations thereon to the General Assembly at its forty-second session.

99th plenary meeting
5 December 1986

C

IMPROVED UTILIZATION OF CONFERENCE-SERVICING RESOURCES

The General Assembly,

Welcoming the improvement in the utilization of conference-servicing resources by a number of subsidiary organs over the past few years,

Aware of the continuing need to ensure the optimum utilization of conference-servicing resources for the benefit of all who use them,

1. *Invites* the Committee on Conferences to maintain its communications with United Nations organs, especially those which still utilize inadequately the conference-servicing resources allocated to them, with a view to securing further improvements;

2. *Adopts* the guidelines for the dispatch of planning missions in respect of meetings and conferences held away from United Nations headquarters locations, as contained in the annex to the present resolution;

3. *Takes note with gratitude* of the offer of the Austrian Government¹⁹ to place at the disposal of the United Nations, the International Atomic Energy Agency and the United Nations Industrial Development Organization,

¹⁷ *Ibid.*, Forty-first Session, Supplement No. 32 (A/41/32 and Corr.1).

¹⁸ *Ibid.*, annex II.

¹⁹ See A/AC.172/INF/6.