

10. *Also requests* the Board of Auditors and the Advisory Committee on Administrative and Budgetary Questions to continue to cover in their reviews the areas relating to the efficiency and effectiveness of the financial procedures and controls, the accounting system and the 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;

11. *Decides* that while the Board of Auditors should continue to submit its reports in accordance with the relevant financial regulations of the audited organizations and programmes, the Board should retain the capacity to submit specific annual reports to the General Assembly and to governing bodies, should circumstances so warrant;

12. *Requests*, in this regard, the governing bodies of the audited organizations and programmes to keep under review the question of the periodicity of their financial reporting and its relationship to their budgetary cycles, bearing in mind the most recent reports of the Board of Auditors and the discussions in the Fifth Committee, and to report on this matter to the General Assembly at its forty-fourth session;

13. *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 to the related comments made in the Fifth Committee;

14. *Requests* the Board of Auditors to provide the General Assembly with more detailed reports on the special accounts that the audited organizations and programmes manage, such as the accounts of the non-core programmes of the United Nations Development Programme;

15. *Underlines* the importance of an effective internal audit function in the organizations and programmes reported on, and requests the Board of Auditors, the Secretary-General and the executive heads to ensure that close co-operation is maintained between the internal audit department of each organization or programme and the Board of Auditors, particularly with respect to planning, executing and reporting procedures.

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#### 42/207. Pattern of conferences

##### A

*The General Assembly,*

*Recalling* its resolutions 3351 (XXIX) of 18 December 1974, 32/72 of 9 December 1977, 36/117 B of 10 December 1981, 38/32 of 25 November 1983, 40/243 of 18 December 1985, 41/177 B of 5 December 1986 and 41/213 of 19 December 1986,

1. *Expresses its appreciation* to the Committee on Conferences for its report<sup>16</sup> and its continuing efforts to achieve optimum use of conference-servicing resources within the United Nations;

2. *Decides* to extend the current mandate and status of the Committee on Conferences for a further year from 1 January to 31 December 1988;

3. *Requests* the President of the General Assembly to reappoint the current States members of the Committee for that further year, without this constituting a precedent;

4. *Requests* the Committee on Conferences to continue and complete its consideration of the outstanding issues with respect to its mandate and status and, taking into account the views expressed by Member States during the forty-second session, to make specific recommendations thereon to the General Assembly at its forty-third session.

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##### B

*The General Assembly,*

*Having considered* the report of the Committee on Conferences,<sup>16</sup>

1. *Approves* the draft calendar of conferences and meetings of the United Nations for the biennium 1988-1989 as submitted by the Committee on Conferences;<sup>17</sup>

2. *Authorizes* the Committee on Conferences to make any adjustments in the calendar of conferences and meetings for the biennium 1988-1989 that may become necessary as a result of action and decisions taken by the General Assembly at its forty-second session;

3. *Requests* United Nations organs, in order to make optimum use of the conference-servicing resources allocated to them, to indicate with greater precision the actual number of meetings with conference services that they will require in their coming sessions;

4. *Requests* the Economic and Social Council to consider inviting the Committee on Conferences to review the Council's draft calendar of conferences and meetings and to make comments and recommendations on that draft where appropriate;

5. *Requests* the Secretary-General to examine the possibility of having all organizational aspects of conference-servicing in the United Nations as a whole centrally planned and co-ordinated, with a view to ensuring optimum efficiency and cost-effectiveness by, *inter alia*, minimizing duplication and overlapping, taking into account the outcome of the deliberations of the Special Commission of the Economic and Social Council on the In-depth Study of the United Nations Intergovernmental Structure and Functions in the Economic and Social Fields and the implementation of paragraph 4 of the present resolution, and to submit his findings and recommendations to the General Assembly, through the Committee on Conferences.

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<sup>16</sup> *Official Records of the General Assembly, Forty-second Session, Supplement No. 32 (A/42/32).*

<sup>17</sup> *Ibid.*, annex III.

## C

*The General Assembly,*

Aware that the diversity of languages of the United Nations is a source of general enrichment and of better understanding among States Members of the Organization,

Recalling all its previous resolutions on the use of languages in the United Nations, including resolutions 2 (I) of 1 February 1946, 2247 (XXI) of 20 December 1966, 2292 (XXII) of 8 December 1967, 3189 (XXVIII), 3190 (XXVIII) and 3191 (XXVIII) of 18 December 1973 and resolution 36/117 B of 10 December 1981,

Recalling also its resolutions 37/14 of 16 November 1982, 38/32 of 25 November 1983, 39/68 of 13 December 1984, 40/243 of 18 December 1985, 41/177 of 5 December 1986 and 41/213 of 19 December 1986,

Expressing the conviction that in view of the importance consistently attached by Member States to the respect for equal treatment of official languages of United Nations bodies, the provision of adequate conference services is an essential element in the efficient functioning of the Organization,

Concerned about the increasing difficulties in the provision of conference services, which are reflected particularly in delays in the distribution of documents and unequal treatment of some official languages,

1. Requests United Nations bodies and the Secretary-General to ensure respect for equal treatment of the official languages of the United Nations;

2. Affirms that the provision of adequate conference services is an essential element in the efficient functioning of the Organization;

3. Affirms further that in order to ensure the provision of adequate conference services to the United Nations, the allocation of resources for those services should be sufficient to meet requirements;

4. Requests the Secretary-General to take the necessary measures to ensure the provision of conference services to the United Nations with adequate personnel, with due respect for the equal treatment of all official languages of the United Nations;

5. Also requests the Secretary-General to continue to ensure the full application of General Assembly resolution 36/117 B;

6. Further requests the Secretary-General to take the necessary steps to implement the present resolution and to report thereon to the General Assembly at its forty-third session.

97th plenary meeting  
11 December 1987

#### 42/208. Scale of assessments for the apportionment of the expenses of the United Nations

*The General Assembly,*

Recalling all its previous resolutions on the scale of assessments, particularly resolution 39/247 B of 12 April 1985,

Having considered the report of the Committee on Contributions,<sup>18</sup> and noting with appreciation the efforts of the Committee,

Taking note of the views expressed in the Fifth Committee during the forty-second session,

1. Requests the Committee on Contributions:

(a) To recommend to the General Assembly, at its forty-third session, a scale of assessments for the period 1989-1991, prepared on the basis of the methodology and criteria used to prepare the current scale;

(b) In this connection, to review the limits in the scheme to avoid excessive variations of individual rates of assessment between successive scales;

2. Also requests the Committee on Contributions to continue to undertake studies in pursuance of its work on the improvement of the methodology for drawing up future scales of assessment, in the light of views expressed in the Fifth Committee during the forty-second and previous sessions, and to submit a progress report on its work to the General Assembly at its forty-fourth session;

3. Requests the Secretary-General to provide the Committee on Contributions with the facilities it requires to carry out its work, including supplementary assistance if necessary.

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11 December 1987

#### 42/211. Implementation of General Assembly resolution 41/213

*The General Assembly,*

Recalling its resolution 41/213 of 19 December 1986 on the review of the efficiency of the administrative and financial functioning of the United Nations,

Reaffirming that measures to improve the efficiency of the administrative and financial functioning of the United Nations and to improve the planning, programming and budgeting process should aim at and contribute to strengthening the effectiveness of the Organization in dealing with political, economic and social issues, in order better to achieve the purposes of and respect for the principles set out in the Charter of the United Nations,

Reaffirming also that all Member States must honour, promptly and in full, their financial obligations as set out in the Charter,

Emphasizing that the financial stability of the Organization will facilitate the orderly, balanced and well co-ordinated implementation of resolution 41/213 in all its parts,

Recognizing that the implementation of resolution 41/213 by all concerned —the Secretary-General, Member States and intergovernmental bodies —is a continuing process,

Recalling the relevant parts of its resolutions 37/234 of 21 December 1982 and 38/227 A and B of 20 December 1983,

Taking into account its resolutions 42/170 and 42/207 C of 11 December 1987,

Having considered the reports of the Secretary-General,<sup>19</sup>

Having considered also the relevant parts of the report of the Committee for Programme and Co-ordination on the work of its twenty-seventh session<sup>20</sup> and of the reports of

<sup>19</sup> A/42/225 and Add.1, A/42/234 and Corr.1 and A/C.5/42/2/Rev.1.

<sup>20</sup> Official Records of the General Assembly, Forty-second Session, Supplement No. 16 and addendum (A/42/16 and Add.1).

<sup>18</sup> Ibid., Supplement No. 11 and addendum (A/42/11 and Add.1).