

(c) Their observance of government-agreed international environmental standards and industry-agreed guidelines;

(d) The positive effect of the increase in research and development in the area of environmentally sound technologies;

(e) Access to environmentally sound technologies and to information thereon and cooperation between transnational corporations and host-country firms, in particular those in developing countries, in the use of environmentally sound technologies;

(f) Application of corporate worldwide environment and development policies, including ways of encouraging industry to apply standards of environmental responsibility to their foreign operations that are comparable to those applied in their home countries and that are consistent with the laws and regulations of host countries;

(g) Consistent and high environmental, health and safety standards for products, processes and services, as a contribution towards reaching equivalent levels of safety for all workers, communities and consumers;

(h) Environment and development accounting and reporting;

(i) Responsibilities and such principles as the "polluter pays", preventive action at the source, a precautionary approach to environment and development issues, minimizing the risks to human life, health, property and the environment, as well as the question of redressing damage thereto;

(j) The incorporation of environmental concerns into their activities, which should be consistent with the economic policies and development needs of developing countries and should not create new barriers to access to and transfer of technology;

(k) Cooperation with industry in producing guidelines aimed at the development of environmental management policies and programmes, as well as the further development of criteria for environmental management;

(l) The role of Governments and of international cooperation in providing an appropriate framework for contributions by transnational corporations to sustainable development;

3. *Requests* the Executive Director of the United Nations Centre on Transnational Corporations, after extensive consultations with international business organizations and other relevant bodies, to prepare, within the mandate of the Centre, for consideration by the Commission on Transnational Corporations and by the Preparatory Committee for the United Nations Conference on Environment and Development, action-oriented and practicable recommendations on cooperation for protection and enhancement of the environment in all countries, taking into account the work undertaken by the Centre and other bodies and the views expressed by Governments during the seventeenth session of the Commission and by the Preparatory Committee at its third session;

4. *Decides* that the eighteenth session of the Commission should be held in January or February 1992 to permit, *inter alia*, consideration of the recommendations made by the Executive Director and to arrange for their transmittal to the Preparatory Committee at its fourth session;

5. *Decides further* that, in the event that the eighteenth session of the Commission cannot be held in January or February 1992, the best way should be found of bringing to the attention of the Preparatory Committee at its fourth session the recommendations of the Executive Director and the views expressed thereon by the Commission, taking into account any proposals of the Secretary-General of the United Nations and without excluding the possibility of resuming the seventeenth session of the Commission for two days;

6. *Requests* that the findings of the Executive Director of the Centre with respect to the research project entitled "Transfer of environmentally sound technologies to developing countries on favourable terms", together with the prototype of financial statements that would enable corporations to report their income and profits on a sustainable basis, be transmitted to the Secretary-General of the United Nations Conference on Environment and Development for consideration by the Preparatory Committee at its third session;

7. *Requests* the President of the Economic and Social Council to transmit section II of the present resolution to the Chairman of the Preparatory Committee for the United Nations Conference on Environment and Development as the substantive contribution of the Commission to the work of the Preparatory Committee at its third session.

*31st plenary meeting
26 July 1991*

1991/56. Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting

The Economic and Social Council,

Recalling its resolutions 1979/44 of 11 May 1979 and 1982/67 of 27 October 1982 and resolution 1988/1 adopted by the Commission on Transnational Corporations at its fourteenth session,³⁰

Having considered the report of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting on its ninth session,³¹

Acting upon the recommendation of the Group at its ninth session concerning its future work,³²

³⁰ *Official Records of the Economic and Social Council, 1988, Supplement No. 7 (E/1988/17), chap. I, sect. C.*

³¹ E/C.10/1991/12.

³² *Ibid.*, sect. F.

Decides to renew the existing mandate of the Group, contained in Economic and Social Council resolution 1982/67, and to extend its duration from three years to five years so that paragraph 4 (h) of that resolution reads:

“That the Commission on Transnational Corporations, at its annual session, shall keep under review the work of the Group; in particular, it shall review the mandate, terms of reference and achievements of the Group after five years, with a view to deciding on the advisability of its continuation;”.

*31st plenary meeting
26 July 1991*

1991/57. Work of the Committee of Experts on the Transport of Dangerous Goods

The Economic and Social Council,

Recalling its resolutions 1983/7 of 26 May 1983, 1985/9 of 28 May 1985, 1986/66 of 23 July 1986, 1987/54 of 28 May 1987 and 1989/104 of 27 July 1989,

Noting the ever-increasing volume of dangerous goods in worldwide commerce and the rapid expansion of technology and innovation,

Bearing in mind the continuing need to meet the growing concern for the protection of life, property and the environment through the safe transport of dangerous goods while facilitating trade,

Aware that, in order to achieve internationally harmonized laws, the specialized agencies and other international organizations and interested Member States are committed to taking the recommendations of the Committee of Experts on the Transport of Dangerous Goods as a basis for the formulation of their requirements and regulations and therefore rely on the work of the Committee,

Recognizing the increasing need for cooperation with other international bodies, such as the International Labour Organisation, the United Nations Environment Programme, the World Health Organization and the European Economic Community, involved in activities related to the transport of dangerous goods,

Reaffirming the desirability of widening the decision-making base of the Committee by encouraging the participation of developing countries and other non-member countries in its future work,

1. *Takes note* of the report of the Secretary-General on the work of the Committee of Experts on the Transport of Dangerous Goods during the biennium 1989-1990³³ and of the new and amended recommendations approved by the Committee for inclusion in its existing recommendations;³⁴

³³ E/1991/68.

³⁴ See ST/SG/AC.10/17 and Add.1-a.

2. *Requests* the Secretary-General:

(a) To incorporate in the existing recommendations of the Committee of Experts on the Transport of Dangerous Goods all the new and amended recommendations approved by the Committee at its sixteenth session;

(b) To publish the new and amended recommendations in all the official languages of the United Nations, in the most cost-effective manner, not later than the end of 1991;

(c) To circulate the new and amended recommendations immediately after their publication to the Governments of Member States, the specialized agencies, the International Atomic Energy Agency and the other international organizations concerned;

3. *Invites* all Governments, the specialized agencies, the International Atomic Energy Agency and the other international organizations concerned to transmit to the Secretary-General their views on the Committee's work, together with any comments they may wish to make on the amended recommendations;

4. *Invites* all interested Governments and the international organizations concerned, when developing appropriate codes and regulations, to take full account of the recommendations of the Committee;

5. *Recommends once again* that adequate funding be provided to support the work of the Committee as indicated in the report of the Committee on its sixteenth session, if possible by setting up a special fund;³⁵

6. *Reiterates* its request to the Secretary-General to make available, within existing resources, the staff necessary for the adequate servicing of the Committee, namely one additional Professional and one additional General Service post, and regrets that the requests made in its resolutions 1983/7, 1985/9, 1986/66, 1987/54 and 1989/104 have not yet been met;

7. *Requests* the Secretary-General to submit a report to the Council in 1993 on the implementation of the present resolution.

*31st plenary meeting
26 July 1991*

1991/58. International Decade for Natural Disaster Reduction

The Economic and Social Council,

Recalling General Assembly resolutions 42/169 of 11 December 1987, 43/202 of 20 December 1988, 44/236 of 22 December 1989 and 45/185 of 21 December 1990,

Recalling also its resolution 1989/99 of 26 July 1989,

Reaffirming the important responsibility of the United Nations system as a whole for promoting international cooperation in order to address and mitigate natural dis-

³⁵ ST/SG/AC.10/17, para. 118.