



## General Assembly

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A/RES/53/225  
30 June 1999

Fifty-third session  
Agenda items 112 and 119

### RESOLUTION ADOPTED BY THE GENERAL ASSEMBLY

[*on the report of the Fifth Committee (A/53/533/Add.2)*]

#### **53/225. Management irregularities causing financial losses to the Organization**

*The General Assembly,*

*Having considered* the report of the Secretary-General<sup>1</sup> and the related report of the Advisory Committee on Administrative and Budgetary Questions,<sup>2</sup>

1. *Endorses* the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;<sup>2</sup>

2. *Requests* the Secretary-General to submit a detailed report to the General Assembly at its fifty-fourth session, through the Advisory Committee, on management irregularities causing financial losses to the Organization, taking into account the reports<sup>3</sup> mentioned in paragraph 4 of the report of the Committee, including procedures for determining gross negligence and the financial and other responsibilities to be incurred by those who have committed such negligence, and preventive measures to identify the risk factors that expose the Organization to management irregularities and measures to improve internal control and accountability.

*101st plenary meeting  
8 June 1999*

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<sup>1</sup> A/53/849.

<sup>2</sup> A/53/954.

<sup>3</sup> A/AC.243/1994/L.3 and A/49/418.