

and a Rapporteur, with due regard for equitable geographical representation.

4. The Working Group shall conduct its meetings in accordance with the rules of procedure of the Economic and Social Council in so far as they are applicable. However, the Working Group will endeavour to work on the basis of the principle of consensus.

5. The Working Group shall assist the Economic and Social Council in the consideration of the reports submitted by States parties to the International Covenant on Economic, Social and Cultural Rights⁶⁷ in conformity with article 16 of the Covenant.

6. The Working Group shall consider the reports submitted by States parties to the Covenant in accordance with the programme established by the Economic and Social Council in its resolution 1988 (LX) of 11 May 1976, under which the States parties will furnish in biennial stages the reports referred to in article 16 of the Covenant.

7. The Working Group shall normally consider the reports submitted by States parties under article 16 of the Covenant in the order in which they have been received by the Secretary-General. Representatives of the reporting States are entitled to be present at the meetings of the Working Group when their reports are examined, to make statements on the reports submitted by their States and answer questions which may be put to them by the members of the Working Group.

8. The President of the Economic and Social Council shall notify, through the Secretary-General, the States parties as early as possible of the opening date and duration of the session of the Working Group at which their respective reports will be examined. For the meetings referred to in paragraph 7 above, representatives of the States parties concerned will be specially invited to attend.

9. The analytical summary of reports prepared by the Secretary-General in accordance with Economic and Social Council decision 1978/9 of 3 May 1978 shall be made available to the Working Group in order to facilitate its work. The Working Group may express its views on the usefulness, form and content of the analytical summary.

10. The Working Group is also entrusted with the task of considering the reports of the specialized agencies, submitted to the Economic and Social Council in accordance with article 18 of the Covenant and the programme established under Council resolution 1988 (LX), on the progress made in achieving the observance of the provisions of the Covenant falling within the scope of their activities.

11. At the beginning of each session, the Working Group shall consider appropriate organizational matters, including the schedule of its meetings and the possibility of holding a general discussion on the measures adopted and the progress made in achieving the observance of the rights recognized in the Covenant.

12. The Working Group may submit to the Economic and Social Council proposals concerning the recommendations of a general nature referred to in article 21 of the Covenant. It may also make

suggestions for the consideration of the Council with reference to articles 19, 22 and 23 of the Covenant.

13. The general guidelines for reports on the respective articles of the Covenant, drawn up by the Secretary-General in accordance with Economic and Social Council resolution 1988 (LX), may when necessary be considered by the Working Group with a view to making suggestions for their improvement.

14. The Working Group shall at each session consider the status of submission of reports under article 16 of the Covenant and may make appropriate recommendations in its report to the Economic and Social Council, including recommendations to the effect that the Secretary-General should send reminders to States parties from which reports have not been received.

15. Summary records of the meetings of the Working Group shall be drawn up and distributed in the working languages. The records of each session shall be transmitted by the Secretary-General to all States parties to the Covenant.

16. At the conclusion of each session the Working Group shall submit to the Economic and Social Council a report on its work.

*18th plenary meeting
11 May 1979*

1979/44. Establishment of an *Ad Hoc* Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting

The Economic and Social Council,

Acting upon the recommendation of the Commission on Transnational Corporations at its fourth session concerning the establishment of an *ad hoc* intergovernmental working group of experts on international standards of accounting and reporting,⁶⁸

Decides:

(a) To establish an *Ad Hoc* Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting composed of thirty-four members;

(b) That, taking into account the different existing systems of accounting and reporting and without prejudice to the principle of equitable geographical distribution, the Group should be composed as follows:

Nine members from African States;

Seven members from Asian States;

Six members from Latin American States;

Nine members from Western European and other States;

Three members from Eastern European States;

(c) That the members of the Group shall be elected by the Council at its second regular session of 1979; each State elected shall appoint an expert with appropriate experience in the field of accounting and reporting;

⁶⁸ See *Official Records of the Economic and Social Council, 1978, Supplement No. 12 (E/1978/52 and Corr.1-3), chap. I, sect. A.*

⁶⁷ General Assembly resolution 2200 A (XXI), annex.

(d) That the Group should take into account the report of the Group of Experts on International Standards of Accounting and Reporting,⁶⁹ as well as other relevant activities in the field; the Group should consult the international accounting bodies which it deems appropriate on matters pertaining to development of international standards of accounting and reporting; the Group should elicit views of other interested parties on specific issues on an *ad hoc* basis; the Centre on Transnational Corporations should provide the necessary services for the work of the Group;

(e) That the Group should hold two sessions of two weeks each and should report to the Commission on Transnational Corporations at its sixth session on further steps to be taken in the field of international standards of accounting and reporting within the scope of the work of the Commission, particularly with regard to the comprehensive information system and the code of conduct currently being formulated, with the understanding that duplication of work on requirements for information being pursued in other bodies of the Commission should be avoided; the Group should concentrate on formulating priorities, taking into account the needs of home and host countries, particularly those of developing countries;

(f) To request the Secretary-General to endeavour to find extrabudgetary resources to facilitate, when necessary, the effective participation of members of the Group through payment of their travel and per diem expenses.

*18th plenary meeting
11 May 1979*

1979/45. Establishment of an *ad hoc* working group on the social aspects of the development activities of the United Nations

The Economic and Social Council,

Recalling its resolutions 2079 (LXII) of 13 May 1977 and 1978/35 of 8 May 1978 on reinforcing the social development sector within the United Nations, as well as its decision 1979/7 of 9 February 1979,

Taking into account the views expressed at its organizational session for 1979 and at the twenty-sixth session of the Commission for Social Development⁷⁰ on the strengthening of the social development sector within the United Nations,

1. *Decides* to establish an *ad hoc* working group of ten experts, two from each region, which, taking

⁶⁹ See *International Standards of Accounting and Reporting for Transnational Corporations* (United Nations publication, Sales No. E.77.II.A.17).

⁷⁰ See *Official Records of the Economic and Social Council, 1979, Supplement No. 4 (E/1979/24)*, chap. III.

as a basis the provisions of the resolutions and decisions that constitute the legislative authority for and/or have a direct bearing upon the social aspects of the development activities of the United Nations, particularly General Assembly resolutions 2542 (XXIV) of 11 December 1969, containing the Declaration on Social Progress and Development, 2543 (XXIV) of 11 December 1969 on the implementation of the Declaration on Social Progress and Development, 2626 (XXV) of 24 October 1970, containing the International Development Strategy for the Second United Nations Development Decade, 3201 (S-VI) and 3202 (S-VI) of 1 May 1974, containing the Declaration and the Programme of Action on the Establishment of a New International Economic Order, 3281 (XXIX) of 12 December 1974, containing the Charter of Economic Rights and Duties of States, 3362 (S-VII) of 16 September 1975 on development and international economic co-operation, 32/197 of 20 December 1977 on the restructuring of the economic and social sectors of the United Nations system and 33/193 of 29 January 1979 on the preparations for an international development strategy for the third United Nations development decade, would have the following mandate:

(a) To examine the effectiveness of the implementation of the above-mentioned resolutions and decisions within the United Nations with respect to the social aspects of development, keeping in mind the necessity of integrating social and economic aspects of development;

(b) To make recommendations for improvements in dealing with social aspects of development within the United Nations in the light of the importance given by the General Assembly to a unified approach to development,⁷¹ taking into account, as appropriate, relevant recent studies and analyses on the subject;

2. *Authorizes* its President to appoint the members of the *ad hoc* working group;

3. *Decides also* that the *ad hoc* working group should be convened as soon as possible and conclude its activities in time to submit its report to the Council at its first regular session of 1980;

4. *Requests* the Secretary-General to seek extra-budgetary resources to finance the work of the *ad hoc* working group;

5. *Decides further* that the provisions of the present resolution should supersede those of Council resolution 2079 (LXII).

*18th plenary meeting
11 May 1979*

⁷¹ See General Assembly resolution 3409 (XXX) of 28 November 1975 and decision 32/418 of 8 December 1977 on a unified approach to development analysis and planning.