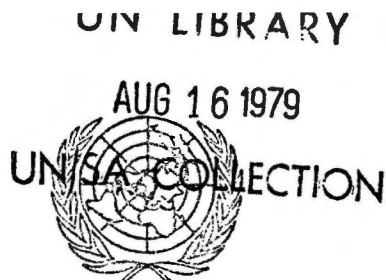


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Item 3. General discussion of international
economic and social policy, including regional
and sectoral developments

Ivory Coast *: draft resolution

Public accounting and auditing for national development

The Economic and Social Council,

Recalling General Assembly resolutions 32/179 of 19 December 1977 and 33/144 of 20 December 1978 on the role of the public sector in promoting the economic development of the developing countries,

Recalling also its own resolutions 1978/60 of 3 August 1978 on the role of the public sector and 1978/6 of 4 May 1978 on public administration and finance for development in the 1980s,

1. Recognizes the necessary and important role of public accounting and auditing in the effective management of national development plans and programmes, as well as in promoting international economic co-operation;

2. Requests the Secretary-General:

(a) To convene a workshop on public accounting and auditing to review generally accepted accounting principles and modern auditing techniques particularly suitable for the needs of developing countries;

(b) To study, in the light of the results of the workshop mentioned above, the feasibility of organizing, as required, training activities at national, regional and interregional levels, in order to support national efforts for improving their accounting and auditing systems;

3. Requests the United Nations Development Programme and other competent organizations in the United Nations system to give due consideration to technical co-operation projects in public accounting and auditing.

* Submitted by the delegation of Ivory Coast on behalf of States Members of the United Nations which are members of the Group of 77 and in accordance with rule 72 of the rules of procedure of the Economic and Social Council.