

report of the Secretary-General on the strengthening of the capacity of the United Nations evaluation units and systems,<sup>65</sup>

*Having considered* the report of the Secretary-General on the medium-term plan for financial, common and conference services,<sup>66</sup>

*Taking note* of Economic and Social Council resolution 1984/61 of 26 July 1984,

*Noting also* the views expressed by the Main Committees of the General Assembly on the revision of various chapters of the medium-term plan,<sup>67</sup>

1. *Takes note with satisfaction* of the report of the Committee for Programme and Co-ordination on the work of its twenty-fourth session;

2. *Adopts* the revisions to the medium-term plan contained in the report of the Secretary-General,<sup>64</sup> as modified by the recommendations contained in chapter X, paragraphs 305 to 323, of the report of the Committee for Programme and Co-ordination<sup>65</sup> and approved by the Economic and Social Council in its resolution 1984/61 A;

3. *Approves* the conclusions and other recommendations of the Committee for Programme and Co-ordination contained in chapter X of its report and the decisions of the Economic and Social Council contained in its resolution 1984/61;

4. *Endorses* the proposals by the Secretary-General in paragraphs 18 and 19 of his report on the strengthening of the capacity of the United Nations evaluation units and systems;<sup>65</sup>

5. *Also endorses* the medium-term plan for financial, common and conference services<sup>66</sup> and the views thereon expressed by the Advisory Committee on Administrative and Budgetary Questions.<sup>68</sup>

105th plenary meeting  
18 December 1984

### 39/239. Financial emergency of the United Nations

#### A

##### ISSUE OF SPECIAL POSTAGE STAMPS

*The General Assembly,*

*Having considered* the report of the Secretary-General on the analysis of the financial situation of the United Nations,<sup>69</sup>

*Recalling* its resolutions 35/113 of 10 December 1980, 36/116 B of 10 December 1981, 37/13 of 16 November 1982 and 38/228 A of 20 December 1983,

*Noting with concern* that the deficit of the Organization is projected to increase to \$356 million by 31 December 1984,

*Mindful* of the necessity to place the finances of the Organization on a sound footing,

*Taking note* of the relevant statements of Member States in the Fifth Committee on this item,<sup>70</sup>

*Noting with appreciation* the implementation of the postage stamps project as envisaged in resolution 35/113, the utilization of half of its sale proceeds for the promotion

<sup>65</sup> A/C.5/39/45 and Corr.1

<sup>66</sup> *Official Records of the General Assembly, Thirty-seventh Session, Supplement No. 6B (A/37/6/Add.2).*

<sup>67</sup> See A/C.5/39/99.

<sup>68</sup> A/39/667.

<sup>69</sup> A/C.5/39/10 and Corr.1.

<sup>70</sup> See *Official Records of the General Assembly, Thirty-ninth Session, Fifth Committee, 40th, 43rd, 46th and 51st meetings; and ibid., Fifth Committee, Sessional Fascicle, corrigendum.*

of the noble cause of conservation and protection of nature and endangered species and the allocation of the remaining half to the United Nations Special Account,<sup>71</sup>

*Bearing in mind* that, pending comprehensive settlement of the differences which have given rise to the financial emergency of the Organization, partial or interim steps could enhance the liquidity of the Organization and alleviate its financial difficulties to some extent,

1. *Invites* the Secretary-General to take appropriate measures to issue special postage stamps on the critical social and economic crisis in Africa with a view to sensitizing the international community to the problems in Africa;

2. *Decides* that:

(a) One half of the revenues so earned shall be earmarked for the implementation of objectives as detailed in the Declaration on the Critical Economic Situation in Africa<sup>72</sup> adopted by the General Assembly on 3 December 1984;

(b) The remaining revenues shall be placed in a special account;

3. *Further decides* that the provisions of regulations 5.2 and 7.1 of the Financial Regulations of the United Nations shall not apply to the sale proceeds of the above-mentioned postage stamps;

4. *Requests* the Secretary-General to give appropriate publicity to the above-mentioned postage stamps, with the aim of mobilizing the support of all States, intergovernmental and non-governmental organizations and the philatelic community;

5. *Further requests* the Secretary-General to submit to the General Assembly at its fortieth session a progress report on the status of the project on the issue of special postage stamps.

105th plenary meeting  
18 December 1984

#### B

##### FINANCIAL SITUATION OF THE UNITED NATIONS

*The General Assembly,*

*Having considered* the report of the Secretary-General on the analysis of the financial situation of the United Nations,<sup>69</sup>

*Recalling* its resolutions 3049 A (XXVII) of 19 December 1972, 3538 (XXX) of 17 December 1975, 32/104 of 14 December 1977, 35/113 of 10 December 1980, 36/116 B of 10 December 1981, 37/13 of 16 November 1982, and 38/228 B of 20 December 1983,

*Mindful* of the report of the Negotiating Committee on the Financial Emergency of the United Nations<sup>73</sup> and of the views expressed by Member States thereon in the Fifth Committee at the thirty-second session of the General Assembly,<sup>74</sup>

*Reiterating* earlier appeals to Member States, without prejudice to their position of principle, to make voluntary contributions to the Special Account referred to in annex

<sup>71</sup> Established pursuant to resolutions 2053 (XX) and 3049 (XXVII).

<sup>72</sup> See sect. II, resolution 39/29, annex.

<sup>73</sup> *Official Records of the General Assembly, Thirty-first Session, Supplement No. 37 (A/31/37).*

<sup>74</sup> *Ibid., Thirty-second Session, Fifth Committee, 32nd, 33rd, 35th, 37th, 39th and 60th meetings; and ibid., Fifth Committee, Sessional Fascicle, corrigendum.*

IV of the report of the Secretary-General on the analysis of the financial situation of the United Nations,<sup>69</sup>

*Noting with concern* that the short-term deficit of the Organization is expected to exceed \$356 million as at 31 December 1984,

*Concerned* at the increasingly precarious financial situation of peace-keeping operations and, in particular, its adverse impact on developing-country troop contributors,<sup>75</sup>

*Noting also with concern* that delays and partial payment of assessed contributions continue to create serious cash-flow problems for the Organization,

*Considering* the possibility that for many Member States administrative considerations, including a calendar difference between the national fiscal year and that of the Organization, may be responsible for the delay in the payment of assessed contributions,

*Taking note* of the views expressed in the Fifth Committee,<sup>70</sup>

1. *Reaffirms* its commitment to seek a comprehensive and generally acceptable solution to the financial problems of the United Nations, based on the principle of collective financial responsibility of Member States and in strict compliance with the Charter of the United Nations;

2. *Urges* all Member States to meet their financial obligations;

3. *Renews its appeal* to all Member States to make their best efforts to overcome constraints to the prompt payment early each year of full assessed contributions and of advances to the Working Capital Fund;

4. *Expresses its appreciation* to all Member States which pay their assessed contributions in full within thirty days of the receipt of the Secretary-General's communication, in accordance with regulation 5.4 of the Financial Regulations of the United Nations;

5. *Requests* the Secretary-General, in addition to his official communications to the permanent representatives of Member States, to approach, as and when appropriate, the Governments of Member States for the purpose of encouraging expeditious payment in full of assessed contributions, in compliance with regulation 5.4 of the Financial Regulations of the United Nations;

6. *Invites* Member States also to provide, in response to the Secretary-General's official communication and consistent with regulation 5.4 of the Financial Regulations of the United Nations, information regarding their expected pattern of payments, in order to facilitate the financial planning by the Secretary-General;

7. *Requests* the Negotiating Committee on the Financial Emergency of the United Nations to keep the financial situation of the Organization under review and to report, as and when appropriate, to the General Assembly;

8. *Requests* the Secretary-General to submit to the General Assembly at its fortieth session detailed information relating to the extent, rate of increase and composition of the deficit of the Organization, the pattern of payments of Member States, the cash-flow situation and voluntary contributions received from Member States and other sources pursuant to Assembly resolutions 2053 A (XX) of 15 December 1965 and 3049 A (XXVII) of 19 December 1972;

9. *Decides* to include in the provisional agenda of its fortieth session the item entitled "Financial emergency of the United Nations".

*105th plenary meeting  
18 December 1984*

### **39/240. Impact of inflation and monetary instability on the regular budget of the United Nations**

*The General Assembly,*

*Recalling* its resolutions 36/230 of 18 December 1981 and 37/130 of 17 December 1982,

*Deeply concerned* at the increased cost of the goods and services associated with the operation of the United Nations and the United Nations system as a whole as a result of the persistence of inflation and monetary instability in those developed countries in which the United Nations makes its main expenditures,

*Convinced* that many Member States are not responsible for the losses that the budget of the United Nations experiences as a result of the monetary phenomena referred to in the preceding paragraph,

*Stressing* that, in order to cover the substantial losses caused by inflation and monetary instability, there is a need for a continuing review of procedures that could help to meet the above-mentioned budget costs in the most appropriate way,

*Having considered* the report of the Secretary-General on the impact of inflation and monetary instability on the regular budget of the United Nations,<sup>76</sup>

*Convinced* of the need to analyse more thoroughly all aspects of the increased costs of the goods and services associated with the operations of the United Nations,

1. *Takes note* of the report of the Secretary-General on the impact of inflation and monetary instability on the regular budget of the United Nations;

2. *Requests* the Secretary-General to prepare a more penetrating, extensive and detailed study on the impact of inflation and monetary instability on the regular budget of the United Nations, as was requested in General Assembly resolution 37/130, taking very duly into consideration the content of the preambular paragraphs of Assembly resolutions 36/230, 37/130 and the present resolution, together with the opinions expressed by Member States during the debates on this item at the thirty-ninth session of the Assembly, and to submit it to the Assembly at its fortieth session;

3. *Also requests* that the above-mentioned study include:

(a) The amounts which, over the last four bienniums, have resulted from inflation and monetary instability in the developed countries where United Nations organizations have their headquarters;

(b) A comparison between real, net and growth increases and increases due to inflation during the last four bienniums.

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<sup>75</sup> See *Official Records of the Security Council, Thirty-eighth Year, Supplement for July, August and September 1983*, document S/15863, para. 28.

<sup>76</sup> A/C.5/39/44.