

9. *Endorses* the decision of the Committee for Programme and Co-ordination to include in the provisional agenda of its twenty-sixth session an item on the improvement of the work of the Committee under its mandate, *inter alia*, with a view to its consideration of future programme budgets and medium-term plans,<sup>19</sup> as well as to enhance the instruments of co-ordination, and considers this decision a positive step toward enhancing the effectiveness of the Committee as the main subsidiary organ of the Economic and Social Council and the General Assembly for planning, programming and co-ordination.

*121st plenary meeting  
18 December 1985*

#### 40/241. Financial emergency of the United Nations

##### A

*The General Assembly,*

*Having considered* the report of the Secretary-General on the analysis of the financial situation of the United Nations<sup>20</sup> and the related report of the Advisory Committee on Administrative and Budgetary Questions,<sup>21</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, 38/228 B of 20 December 1983 and 39/239 B of 18 December 1984,

*Mindful* of the report of the Negotiating Committee on the Financial Emergency of the United Nations<sup>22</sup> and of the views expressed by Member States thereon at the thirty-second session of the General Assembly,<sup>23</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 V to the report of the Secretary-General on the analysis of the financial situation of the United Nations,<sup>20</sup>

*Noting with concern* that the short-term deficit of the Organization is expected to exceed \$390 million as at 31 December 1985,

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

*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>24</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 forty-first 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 forty-first session the item entitled "Financial emergency of the United Nations".

*121st plenary meeting  
18 December 1985*

##### B

*The General Assembly,*

*Having considered* the various options to alleviate the financial difficulties of the United Nations, summarized in section IV of the report of the Secretary-General,<sup>20</sup> as well as the related report of the Advisory Committee on Administrative and Budgetary Questions,<sup>25</sup>

1. *Decides* to accept the recommendation of the Advisory Committee on Administrative and Budgetary Questions in paragraph 14 of its report that the provisions of regulations 4.3, 4.4 and 5.2 (d) of the Financial Regulations of the United Nations be suspended in respect of regular budget surpluses arising at the end of the biennium 1984-1985;

2. *Recommends* that the Secretary-General continue to study various options to alleviate the financial difficulties of the Organization, taking into account the views ex-

<sup>19</sup> *Ibid.*, para. 764.

<sup>20</sup> A/C.5/40/16.

<sup>21</sup> A/40/831.

<sup>22</sup> *Official Records of the General Assembly, Thirty-first Session, Supplement No. 37 (A/31/37).*

<sup>23</sup> *Ibid.*, Thirty-second Session, Fifth Committee, 32nd, 33rd, 35th, 37th, 39th and 60th meetings; and *ibid.*, Fifth Committee, Sessional Fascicle, corrigendum.

<sup>24</sup> *Ibid.*, Fortieth Session, Fifth Committee, 37th, 45th to 47th, 50th and 67th meetings; and *ibid.*, Fifth Committee, Sessional Fascicle, corrigendum.

<sup>25</sup> A/40/831, paras. 6-15.

pressed by Member States at the fortieth session of the General Assembly.

*121st plenary meeting  
18 December 1985*

#### 40/242. 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>20</sup> and the related report of the Advisory Committee on Administrative and Budgetary Questions,<sup>21</sup>*

*Recalling its resolution 39/239 A of 18 December 1984,*

*Recognizing that, pending a 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,*

*Noting with satisfaction that the project on the issue of special postage stamps on the social and economic crisis in Africa is well under way,*

1. *Decides*, in accordance with its resolution 39/239 A, to place one half of the revenue earned therefrom at the disposal of the Secretary-General for the implementation of objectives as detailed in the Declaration on the Critical Economic Situation in Africa,<sup>26</sup> adopted by the General Assembly on 3 December 1984, and to place the remaining half in a special account;

2. *Requests* the Secretary-General to take all necessary steps to economize on the operational expenses of the project on the issue of special postage stamps with a view to increasing the net revenue and to submit a financial report to the General Assembly at its forty-first session;

3. *Also requests* the Secretary-General to explore the possibility of having recourse to other feasible revenue-producing activities that could be undertaken by the United Nations.

*121st plenary meeting  
18 December 1985*

#### 40/243. Pattern of conferences

*The General Assembly,*

*Recalling its resolutions 1202 (XII) of 13 December 1957, 1851 (XVII) of 19 December 1962, 1987 (XVIII) of 17 December 1963, 2116 (XX) of 21 December 1965, 2239 (XXI) of 20 December 1966, 2361 (XXII) of 19 December 1967, 2478 (XXIII) of 21 December 1968, 2609 (XXIV) of 16 December 1969, 2693 (XXV) of 11 December 1970, 2834 (XXVI) of 17 December 1971, 2960 (XXVII) of 13 December 1972, 3350 (XXIX) and 3351 (XXIX) of 18 December 1974, 3491 (XXX) of 15 December 1975, 31/140, section I, of 17 December 1976, 38/32 C of 25 November 1983 and 39/68 C of 13 December 1984,*

### I

*Having considered the report of the Committee on Conferences,<sup>27</sup>*

1. *Takes note with appreciation* of the report of the Committee on Conferences;

2. *Approves* the draft calendar of conferences and meetings of the United Nations for the biennium 1986-1987 as submitted by the Committee on Conferences;<sup>28</sup>

3. *Authorizes* the Committee on Conferences to make any adjustments in the calendar of conferences and meetings for the biennium 1986-1987 that may become necessary as a result of action and decisions taken by the General Assembly at its fortieth session;

4. *Reaffirms* the general principle that, in drawing up the schedule of conferences and meetings, United Nations bodies shall plan to meet at their respective established headquarters, with the following exceptions:

(a) The regular sessions of the Governing Council of the United Nations Development Programme shall be held alternately at United Nations Headquarters and at the United Nations Office at Geneva;

(b) The sessions of the International Law Commission shall be held at the United Nations Office at Geneva;

(c) The sessions of the United Nations Commission on International Trade Law may be held, subject to the provision in General Assembly resolution 2205 (XXI), section II, paragraph 6, of 17 December 1966, alternately at United Nations Headquarters and at the United Nations Office at Vienna;

(d) The second regular session of the Economic and Social Council may be held at the United Nations Office at Geneva provided that the closing date falls at least six weeks before the opening of the regular session of the General Assembly;

(e) The functional commissions of the Economic and Social Council shall meet at their established headquarters unless the Council designates another place to achieve a more rational pattern of the work programme, taking into account any recommendation of the commission concerned and in consultation with the Secretary-General;

(f) The regular sessions of the Economic and Social Commission for Asia and the Pacific, the Economic Commission for Latin America and the Caribbean, the Economic Commission for Africa and the Economic and Social Commission for Western Asia, as well as meetings of their subsidiary bodies, may be held away from their headquarters when the commission concerned so decides, subject, in the case of regular sessions of the commissions, to the approval of the Economic and Social Council and the General Assembly;

(g) The International Civil Service Commission shall hold its regular annual session at United Nations Headquarters and, if more than one session is required in any one year, may accept an invitation from one of its participating organizations to hold its other session or sessions at the headquarters of that particular organization;

(h) The sessions of the Legal Sub-Committee of the Committee on the Peaceful Uses of Outer Space shall be held alternately at United Nations Headquarters and the United Nations Office at Geneva;

(i) The Conference on Disarmament shall meet at the United Nations Office at Geneva;

5. *Decides* that United Nations bodies may hold sessions away from their established headquarters when a Government issuing an invitation for a session to be held within its territory has agreed to defray, after consultation with the Secretary-General as to their nature and possible extent, the actual additional costs directly or indirectly involved;

<sup>26</sup> Resolution 39/29, annex.

<sup>27</sup> *Official Records of the General Assembly, Fortieth Session, Supplement No. 32 (A/40/32)*

<sup>28</sup> *Ibid.*, annex II.