the recommendations of the Committee for Programme and Co-ordination.

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38/228. Financial emergency of the United Nations

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, 51

Recalling its resolution 35/113 of 10 December 1980 and, in particular, paragraphs 1 to 3 thereof, according to which 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 postage stamps on the conservation and protection of nature so that a portion of the revenues so earned, after deduction of the cost of producing the stamps, shall be earmarked for promoting, under United Nations auspices, the noble cause of the conservation and protection of nature and endangered species, and the remainder of the net proceeds shall be placed in a spe-

Recalling also its resolution 37/13 of 16 November

- 1. Decides to allocate one half of the net revenues from the sale of the above-mentioned postage stamps to the United Nations Environment Programme for financing projects which promote the conservation and protection of nature and endangered species;
- Decides to allocate the remaining one half of the net proceeds to the United Nations Special Account; 52
- 3. Requests the Executive Director of the United Nations Environment Programme to submit a report to the Governing Council of the United Nations Environment Programme, at an appropriate time, on the results of the projects and their impact on the conservation and protection of nature and endangered species;
- 4. Requests the Secretary-General to submit to the General Assembly at its thirty-ninth session a financial report on the project to issue special postage stamps.

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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 51 and the report of the Advisory Committee on Administrative and Budgetary Questions on administrative and budgetary co-ordination of the United Nations with the specialized agencies and the International Atomic Energy Agency, 53

53 A/38/515.

Taking note of the relevant statements of Member States in the Fifth Committee on the item entitled "Financial emergency of the United Nations",

- 1. 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:
- 2. Requests the Secretary-General to submit to the General Assembly at its thirty-ninth session detailed information relating to the extent, rate of increase and composition of the deficit of the Organization, as well as voluntary contributions received from Member States and other sources:
- 3. Decides to include in the provisional agenda of its thirty-ninth session the item entitled "Financial emergency of the United Nations: report of the Negotiating Committee on the Financial Emergency of the United Nations"

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38/229. Joint Inspection Unit

The General Assembly

- 1. Takes note of the annual report of the Joint Inspec tion Unit 55 and of the report of the Secretary-General on the implementation of the recommendations of the
- 2. Confirms the importance it attaches to the proper consideration of the reports of the Joint Inspection Unit:
- 3. Invites United Nations organs, when considering reports of the Joint Inspection Unit, to bear in mind the recommendation contained in paragraph 12 of the 1983 annual report of the Unit; 55
- 4. Requests the Secretary-General to issue his comments on individual reports to the Joint Inspection Unit. as well as his report on the implementation of the recommendations of the Unit, as early as possible before the opening of the session of the General Assembly at which such reports are to be considered.

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Respect for the privileges and immunities of 38/230. officials of the United Nations and the specialized agencies and related organizations

The General Assembly,

Recalling its resolutions 35/212 of 17 December 1980, 36/232 of 18 December 1981 and 37/236 of 21 December 1982.

Recalling that, under Article 105 of the Charter of the United Nations, officials of the Organization shall enjoy in the territory of each of its Member States such privileges and immunities as are necessary for the independent exercise of their functions in connection with the Organization. which is indispensable for the proper discharge of their

Recalling the obligation of the staff in the conduct of their duty to observe fully the laws and regulations of Member States.

⁵⁰ E/AC,51/1983/1.6 and Corr.1

⁵¹ A/C.5/38/9 and Corr.1 and Add.1.

⁵² Established pursuant to resolutions 2053 (XX) and 3049 (XXVII),

⁵⁴ See Official Records of the General Assembly, Thirty eighth Session Fifth Commutee, 4th-6th and 8th meetings, and ibid., Fifth Commutee, Ses sonal Fuscicle, corrigendum.

58 Ibid., Thirty-righth Session, Supplement No. 34 (A. 38-34)

86 A. C. 8-38-8