



General Assembly

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Agenda item 140

Improving the financial situation of the United Nations

Report of the Fifth Committee

Rapporteur: Mr. Kavoy Anthony **Ashley** (Jamaica)

I. Introduction

1. At its 2nd plenary meeting, on 17 September 2021, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its seventy-sixth session the item entitled “Improving the financial situation of the United Nations” and to allocate it to the Fifth Committee.
2. The Committee considered the item at its 21st meeting, on 29 June 2022. Statements and observations made in the course of the Committee’s formal consideration of the item are reflected in the relevant summary records.¹
3. For its consideration of the item, the Committee had before it the following documents:
 - (a) Report of the Secretary-General on improving the financial situation of the United Nations ([A/76/429](#));
 - (b) Related report of the Advisory Committee on Administrative and Budgetary Questions ([A/76/7/Add.29](#)).

II. Consideration of draft resolution [A/C.5/76/L.32](#)

4. At its 21st meeting, on 29 June, the Committee had before it a draft resolution entitled “Improving the financial situation of the United Nations” ([A/C.5/76/L.32](#)), submitted by the Chair of the Committee on the basis of informal consultations coordinated by the representative of Portugal.
5. At the same meeting, the Committee adopted draft resolution [A/C.5/76/L.32](#) without a vote (see para. 6).

¹ [A/C.5/76/SR.21](#).



III. Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Improving the financial situation of the United Nations

The General Assembly,

Recalling its resolution [73/307](#) of 3 July 2019,

Having considered the report of the Secretary-General¹ and the related report of the Advisory Committee on Administrative and Budgetary Questions,²

1. *Takes note* of the report of the Secretary-General;
2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions, subject to the provisions of the present resolution;
3. *Urges* all Member States to fulfil their financial obligations as set out in the Charter of the United Nations on time, in full and without conditions;
4. *Notes* the exceptional amount of unspent funds from the 2021 regular budget to be credited to Member States, and decides to use 100 million United States dollars of these unspent funds to increase, on an exceptional basis and without setting a precedent, the Working Capital Fund;
5. *Requests* the Secretary-General to review the credits in the Working Capital Fund and report to the General Assembly at its eightieth session;
6. *Notes* the surplus in closed international tribunals accounts and the possibility of using it as a last resort to cover temporary liquidity shortfalls of the regular budget, in full compliance with the Financial Regulations and Rules of the United Nations,³ also notes this is not an established mechanism, emphasizes that this practice cannot be sustainable, and requests the Secretary-General to provide a report on international tribunals surplus to be considered by the General Assembly at its eightieth session;
7. *Welcomes* the continued management of the cash resources of the active peacekeeping missions as a pool, notes the positive impact that it has had on the timeliness of settlement of payments to troop- and police-contributing countries, and requests the Secretary-General to continue this practice on a trial period for another five years;
8. *Requests* the Secretary-General to report to the General Assembly on the impact of the present resolution and any further measures to improve the financial situation of the United Nations at its eightieth session.

¹ [A/76/429](#).

² [A/76/7/Add.29](#).

³ [ST/SGB/2013/4](#) and [ST/SGB/2013/4/Amend.1](#).