



General Assembly

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Seventy-sixth session

Agenda item 140

Improving the financial situation of the United Nations

Resolution adopted by the General Assembly on 29 June 2022

[on the report of the Fifth Committee ([A/76/873](#), para. 6)]

76/272. 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

¹ [A/76/429](#).

² [A/76/7/Add.29](#).

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



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.

*89th plenary meeting
29 June 2022*
