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Agenda item 138

Improving the financial situation of the United Nations

Report of the Fifth Committee

Rapporteur: Mr. Hicham **Oussihamou** (Morocco)

I. Introduction

1. At its 3rd plenary meeting, on 21 September 2018, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its seventy-third session the item entitled “Improving the financial situation of the United Nations” and to allocate it to the Fifth Committee.
2. The Fifth Committee considered the item at its 34th, 37th, 40th and 41st meetings, on 7 and 16 May, 4 June and 3 July 2019. Statements and observations made in the course of the Committee’s 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/73/809](#));
 - (b) Related report of the Advisory Committee on Administrative and Budgetary Questions ([A/73/891](#));
 - (c) Report of the Secretary-General on the financial situation of the United Nations ([A/73/443/Add.1](#)).

II. Consideration of draft resolution [A/C.5/73/L.36](#)

4. At its 41st meeting, on 3 July, the Committee had before it a draft resolution entitled “Improving the financial situation of the United Nations” ([A/C.5/73/L.36](#)), submitted by the Chair of the Committee on the basis of informal consultations coordinated by the representative of Turkey.

¹ [A/C.5/73/SR.34](#), [A/C.5/73/SR.37](#), [A/C.5/73/SR.40](#) and [A/C.5/73/SR.41](#).



5. At the same meeting, the Committee adopted draft resolution [A/C.5/73/L.36](#) without a vote (see para. 6).

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,

Having considered the report of the Secretary-General on improving the financial situation of the United Nations¹ and the related report of the Advisory Committee on Administrative and Budgetary Questions,²

1. *Takes note* of the report of the Secretary-General;¹
2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions,² subject to the provisions of the present resolution;
3. *Stresses* that finance serves as a foundation of and an important element underpinning United Nations governance;
4. *Takes note* of paragraph 22 of the report of the Advisory Committee, supports the replenishment of the Special Account to improve the financial situation of the United Nations, and requests the Secretary-General to explore replenishment options;
5. *Recalls* paragraph 31 of the report of the Advisory Committee, approves, on a trial basis for three budget periods, the management of the cash balances of all active peacekeeping operations as a pool while maintaining the balances in separate funds for each mission, and requests the Secretary-General to ensure that proper oversight and controls are in place and that mandate implementation by the lending mission is not negatively impacted and to report annually on progress in this regard under the agenda item entitled “Improving the financial situation of the United Nations”;
6. *Requests* the Secretary-General to issue assessment letters for peacekeeping operations for the full budget period approved by the General Assembly, subject to the availability of rates of assessments for applicable years;
7. *Recalls* paragraph 34 of the report of the Advisory Committee, and further requests that the assessment letters include the estimated budget for the period for which the mandate has not yet been approved by the Security Council and that this amount be considered due within 30 days of the effective date of the extension of a peacekeeping operation’s mandate;
8. *Requests* the Secretary-General to arrange quarterly briefings for Member States on the status of reimbursements to troop- and police-contributing countries and the steps taken to ensure their timely settlement;
9. *Also requests* the Secretary-General to report to the General Assembly on the implementation of the present resolution at its seventy-sixth session.

¹ A/73/809.

² A/73/891.