



Seventy-third session  
Agenda item 138

## Resolution adopted by the General Assembly on 3 July 2019

[on the report of the Fifth Committee (A/73/923)]

### 73/307. Improving the financial situation of the United Nations

*The General Assembly,*

*Having considered* the report of the Secretary-General<sup>1</sup> and the related report of the Advisory Committee on Administrative and Budgetary Questions,<sup>2</sup>

1. *Takes note* of the report of the Secretary-General;<sup>1</sup>
2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions,<sup>2</sup> 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 assessment for applicable years;

<sup>1</sup> A/73/809.

<sup>2</sup> A/73/891.



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.

*97th plenary meeting  
3 July 2019*