



General Assembly

Distr.: General
1 July 2026

Eightieth session

Agenda item 134

Review of the efficiency of the administrative and financial functioning of the United Nations

Resolution adopted by the General Assembly on 30 June 2026

[on the report of the Fifth Committee ([A/80/568/Add.2](#), para. 15)]

80/270. Credit-return methodology

The General Assembly,

Having considered the report of the Secretary-General on the proposed revisions to the Financial Regulations of the United Nations¹ and the related report of the Advisory Committee on Administrative and Budgetary Questions²,

1. *Takes note* of the report of the Secretary-General;
2. *Endorses* the conclusions and recommendations of the Advisory Committee;
3. *Notes* that cash conservation and other related measures introduced by the Secretary-General do not constitute a sustainable solution to the liquidity problems of the United Nations, which can only be resolved through Member States fulfilling their financial obligations as set out in the Charter of the United Nations on time, in full and without conditions;
4. *Expresses concern* regarding the liquidity challenges facing the Organization, underscores the need for both the Secretariat and Member States to work collectively to address the causes of the situation and requests the Secretary-General to make every effort to facilitate Member States' payments of their contributions, including in cases when there are circumstances beyond their control in making payments;
5. *Recalls* that total credits are based on three elements: cancelled prior period commitments, higher than budgeted income, and unspent balances;

¹ [A/80/367](#) (relevant parts).

² [A/80/7/Add.29](#) (relevant parts).



6. *Requests* the Secretary-General to categorize budgetary credits for the Regular Budget, Peacekeeping Budgets and international tribunal budgets clearly distinguishing:

- a. Credits payable to Member States, which are the difference between the budgeted amount and the expenditure amount
- b. Credits automatically returnable to Member States are:
 - i. Cancelled prior period commitments;
 - ii. Higher than budgeted income;
 - iii. Unspent balances backed by cash received for the fiscal year's assessment, noting that payments are first applied to the current fiscal year for the purpose of this calculation only
- c. The portion of credits payable to Member States, which are directly due to non-payment and do not fall within the categories set out in sub-paragraph b), being the unpaid portion of the assessment for the fiscal year;

7. *Requests* the Secretary-General to establish memorandum accounts for Member States who have not paid in full for the relevant fiscal year (non-payment), separately for regular budget, peacekeeping assessment and tribunals, and record the amount of credits referred to in subparagraph 6(c) into these accounts, while separately identifying cases where payments were not received due to external financial constraints, for informational purposes only;

8. *Decides* to implement for the regular budget, peacekeeping budgets and international tribunals budgets the following revised methodology:

- I. Record the credits payable to each Member State defined under 6(a) on the basis of the scale of assessment of the year to which the credits relate;
- II. Return the portion of credits referred to in subparagraph 6(b);
- III. Compare the payments received from Member States for the fiscal year and prior periods to the total amount of the assessment for the fiscal year and return any excess;
- IV. Any credits under II or III shall automatically be returned to Member States without arrears, and for Member States with arrears the equivalent share of their payables shall concurrently be offset from arrears, and for Member States with non-payments arising from external financial constraints, the credits shall offset against the payment they were unable to make, in line with existing procedures, including paragraph 3 and 4 of [A/RES/80/243](#) (XIV). This shall be updated in the record of payables for each Member State and, where applicable, in the respective memorandum accounts;

9. *Decides* to implement for the regular budget, peacekeeping budgets and international tribunals budgets the revised methodology for the return of credits on a trial basis for four years beginning with the 2024/2025 peacekeeping performance reports impacting the July 2026 peacekeeping budget assessments, and to conduct a comprehensive review of the revised methodology in the year prior to the expiration of the trial period, and to submit a report for consideration and taking the final decision on the continuation of the trial period by the General Assembly during the 83rd session;

10. *Requests* the Secretary-General to report annually, in the context of the relevant financial performance reports, on the implementation of the revised methodology, including outstanding payable credits owed to each Member State;

11. *Requests* the Advisory Committee to invite the Board of Auditors to provide a review of the methodology in advance of the General Assembly's review.

*94th plenary meeting
30 June 2026*
