



# General Assembly

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Agenda item 154

### Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

## Updated financial position of closed peacekeeping missions as at 30 June 2020

### Report of the Secretary-General

#### *Summary*

The present report provides information on the financial position of 29 closed peacekeeping missions as at 30 June 2020. Of those missions, five had net cash deficits in the total amount of \$85.52 million (compared with \$85.59 million as at 30 June 2019). The cash deficit situation is mainly a result of outstanding payments of assessed contributions from Member States in the amount of \$152.4 million, which affected the ability of those missions to pay their liabilities, including amounts owed to Member States (\$62.9 million) for contingent-owned equipment and services under letters of assist provided while those missions were active.

The remaining 24 closed peacekeeping missions had net cash surpluses available for credit to Member States totalling \$149.7 million (compared with \$90.0 million as at 30 June 2019). The increase in the net cash position of \$59.7 million resulted mainly from the repayment of loans from active missions (\$49.8 million), contributions received from Member States (\$5.9 million) and investment revenue (\$4.0 million).

During the reporting period, active peacekeeping operations and the regular budget had to borrow from the accounts of closed peacekeeping operations to meet cash shortfalls. Without those loans, the Organization risked disruptions in operations and would not have been able to pay salaries or meet vendor obligations during those periods. The Secretary-General requests that the General Assembly allow the retention of the net cash surpluses of closed missions until the liquidity situation of both regular budget and peacekeeping operations improves and stabilizes.



## Abbreviations

MINUGUA	United Nations Verification Mission in Guatemala
MINUJUSTH	United Nations Mission for Justice Support in Haiti
MINURCA	United Nations Mission in the Central African Republic
MINURCAT	United Nations Mission in the Central African Republic and Chad
MINURSO	United Nations Mission for the Referendum in Western Sahara
MINUSMA	United Nations Multidimensional Integrated Stabilization Mission in Mali
MIPONUH	United Nations Civilian Police Mission in Haiti
MONUA	United Nations Observer Mission in Angola
MONUSCO	United Nations Organization Stabilization Mission in the Democratic Republic of the Congo
ONUB	United Nations Operation in Burundi
ONUCA	United Nations Observer Group in Central America
ONUMOZ	United Nations Operation in Mozambique
ONUSAL	United Nations Observer Mission in El Salvador
RSCE	Regional Service Centre in Entebbe, Uganda
UNAMIR	United Nations Assistance Mission for Rwanda
UNAMSIL	United Nations Mission in Sierra Leone
UNAVEM	United Nations Angola Verification Mission
UNFICYP	United Nations Peacekeeping Force in Cyprus
UNIIMOG	United Nations Iran-Iraq Military Observer Group
UNIKOM	United Nations Iraq-Kuwait Observation Mission
UNMEE	United Nations Mission in Ethiopia and Eritrea
UNMIBH	United Nations Mission in Bosnia and Herzegovina
UNMIH	United Nations Mission in Haiti
UNMIK	United Nations Interim Administration Mission in Kosovo
UNMIL	United Nations Mission in Liberia
UNMIS	United Nations Mission in the Sudan
UNMISSET	United Nations Mission of Support in East Timor
UNMIT	United Nations Integrated Mission in Timor-Leste
UNMLT	United Nations Military Liaison Team in Cambodia
UNMOT	United Nations Mission of Observers in Tajikistan
UNOCI	United Nations Operation in Côte d'Ivoire
UNOMIG	United Nations Observer Mission in Georgia
UNOMIL	United Nations Observer Mission in Liberia

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UNOMSIL	United Nations Observer Mission in Sierra Leone
UNOMUR	United Nations Observer Mission Uganda-Rwanda
UNOSOM	United Nations Operation in Somalia
UNPF	United Nations Peace Forces
UNPREDEP	United Nations Preventive Deployment Force
UNSMIH	United Nations Support Mission in Haiti
UNSMIS	United Nations Supervision Mission in the Syrian Arab Republic
UNTAC	United Nations Transitional Authority in Cambodia
UNTAES	United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium
UNTAET	United Nations Transitional Administration in East Timor
UNTAG	United Nations Transition Assistance Group
UNTMIH	United Nations Transition Mission in Haiti

## I. Introduction

1. The present report is submitted pursuant to General Assembly resolution [74/278](#), wherein the Assembly requested the Secretary-General to provide an updated report. The report provides updated information on the financial position of closed peacekeeping missions since the previous report of the Secretary-General ([A/74/574](#)).
2. The present report provides updated information on the financial position, as at 30 June 2020, of the following 29 closed peacekeeping missions for which final performance reports have been issued: MINUGUA, MINURCA, ONUB, ONUCA/ONUSAL, ONUMOZ, UNAMSIL/UNOMSIL, UNAVEM/MONUA, UNIIMOG, UNIKOM, UNMEE, UNMIBH, UNMIH, UNMLT, UNMOT, UNOMIG, UNOMIL, UNOMUR/UNAMIR, UNOSOM, UNPF, UNPREDEP, UNSMIH/UNTMIH/MIPONUH, UNTAC, UNTAES/Civilian Police Support Group, UNTAET/UNMISSET, UNTAG, UNMIS, UNMIT, MINURCAT and UNSMIS. Information on each closed peacekeeping mission's unpaid assessments from Member States, as well as accounts payable to Member States, including amounts owed to troop- and police-contributing countries, credits returnable to Member States and overpayments, and other liabilities, is provided in annex I to the present report.
3. As at 30 June 2020, the combined outstanding payment from Member States of assessments in 29 closed peacekeeping missions totalled \$376.6 million. At the same time, liabilities to Member States included amounts owed to troop- and police-contributing countries in the amount of \$81.3 million, credits returnable to Member States in the amount of \$35.7 million and \$0.03 million in overpayments by Member States.
4. As in past reports, section II of and annex I to the present report have been presented in two clusters: closed missions with net cash surplus and closed missions with net cash deficit. Missions with net cash surplus have a positive cash position after subtracting existing liabilities, while missions with net cash deficits have a negative cash position after subtracting existing liabilities. As at 30 June 2020, 24 missions continued to be classified as closed missions with net cash surpluses and 5 missions continued to be classified as closed missions with net cash deficits.

## II. Consolidated financial information

### Peacekeeping operations with net cash surplus

5. As at 30 June 2020, 24 of the 29 peacekeeping missions covered in the present report had net cash surpluses available for credit to Member States totalling \$149,662,000, as set out in table 1. The total cash and cash equivalent assets amounted to \$203,684,000. The liabilities amounted to \$54,022,000, comprising: (a) \$18,430,000 in claims owed to troop-contributing countries; (b) \$35,563,000 in credits; and (c) \$29,000 in overpayments by Member States.
6. A breakdown by each closed peacekeeping mission is provided in annex I to the present report.

Table 1

**Consolidated net cash position of MINURCAT, ONUB, ONUCA/ONUSAL, ONUMOZ, UNAMSIL/UNOMSIL, UNAVEM/MONUA, UNIIMOG, UNIKOM, UNMEE, UNMIBH, UNMIH, UNMIS, UNMIT, UNMLT, UNMOT, UNOMIG, UNOMIL, UNOMUR/UNAMIR, UNPF, UNPREDEP, UNSMIS, UNTAES/Civilian Police Support Group, UNTAET/UNMISSET and UNTAG as at 30 June 2020**

(Thousands of United States dollars)

<i>Category</i>	<i>Amount</i>
Cash assets	203 684
Less: liabilities	(54 022)
<b>Net cash available for credit to Member States as at 30 June 2020</b>	<b>149 662</b>

7. The change in the total net cash available for credit to Member States from 30 June 2019 to 30 June 2020 is shown in table 2. The total net cash available in the 24 closed peacekeeping missions at the end of June 2019 was \$89,963,000. By the end of June 2020, there were 24 closed peacekeeping missions with total net cash balances available of \$149,662,000.

Table 2

**Change in net cash available for credit to Member States from 30 June 2019 to 30 June 2020**

(Thousands of United States dollars)

<b>Net cash available as at 30 June 2019</b>	<b>89 963</b>
Net loan decrease: loans and reimbursement of loans for active peacekeeping operations (MINURSO, UNMIK, MINUJUSTH, RSCE, MONUSCO and UNIFCYP)	49 800
Other loans (regular budget, among closed missions, Peacekeeping Reserve Fund)	–
Investment revenue, bank fees and net foreign exchange gain	3 997
Contributions received from Member States	5 902
<b>Net cash available as at 30 June 2020</b>	<b>149 662</b>

*Net loan decrease*

8. As at 30 June 2019, an amount of \$49,800,000 was loaned by closed missions with net surpluses to four active peacekeeping missions, comprising \$28,800,000 owed by UNMIK, \$15,000,000 owed by MINURSO, \$5,000,000 owed by MINUJUSTH and \$1,000,000 owed by RSCE.

9. In July 2019, loans from closed missions were issued to MONUSCO (\$40.0 million) and UNFICYP (\$2.0 million), given that the latter two active peacekeeping missions were short of funds owing to unpaid assessed contributions to peacekeeping missions. In August 2019, those loans were repaid. In July 2019, additional loans also had to be made to MINURSO, UNMIK and MINUJUSTH, although the latter repaid the loan in part in the same month.

10. RSCE repaid its loan in September 2019.

11. MINURSO and UNMIK repaid their loans to closed peacekeeping operations through October 2019 and obtained new loans from an active peacekeeping operation, namely, MINUSMA, through the operationalization of the new arrangement approved by the General Assembly in its resolution [73/307](#). The Assembly, in that resolution,

allowed for the lending among active peacekeeping missions through the management of the cash balances of all active peacekeeping operations as a pool while maintaining the balances in separate funds for each mission. As at 30 June 2020, MINURSO and UNMIK had loans in the amount of \$20 million and \$30 million, respectively, from MINUSMA.

12. As at 31 October 2019, MINUJUSTH remained the only active peacekeeping mission with a loan from a closed peacekeeping operation. However, MINUJUSTH repaid its loan in full in March 2020.

13. As at 30 June 2020, therefore, there were no outstanding loans from closed peacekeeping missions to any active peacekeeping missions.

#### *Other loans*

14. In addition to the loans issued to active peacekeeping missions to sustain operations, a number of new loans were issued from closed peacekeeping missions to the regular budget during the reporting period. The regular budget operations received a loan of \$75 million in September 2019, which enabled the Organization to meet payroll and its commitments to vendors. The regular budget operations received another loan in the amount of \$112.6 million in November 2019. The loans totalling \$187.6 million from closed peacekeeping operations were repaid on 31 December 2019.

15. In addition, throughout the reporting period there were outstanding loans in the amount of \$11,008,000 from closed peacekeeping missions with net cash surpluses to other closed peacekeeping missions with net cash deficit, including for UNSMIL/UNTMIH/MIPONUH (\$7,366,000), MINURCA (\$3,518,000) and MINUGUA (\$124,000). During the reporting period, there were no movements in the loan balances between those closed missions, owing to the lack of receipt of outstanding assessments by the borrowing missions with net cash deficit, which prevented the repayment of the loans to the closed missions with cash surpluses.

16. Annexes II and III to the present report depict the levels of borrowing and provide an analysis of monthly borrowings and settlements from closed peacekeeping missions since July 2015.

#### *Investment revenue, bank fees and net foreign exchange gain/loss*

17. The income related to investment revenue (\$3,958,000) and foreign exchange gain related to the semi-annual cash pool allocation (\$50,000), offset in part by bank fees (\$11,000), amounted to a total of \$3,997,000.

18. Investment revenue of \$3,958,000 was accrued principally by UNPF (\$1,648,000), UNMIH (\$497,000), UNAVEM/MONUA (\$329,000), UNOMUR/UNAMIR (\$236,000) and ONUMOZ (\$201,000), while the remaining missions accrued investment revenue below \$200,000 per mission.

#### *Contributions received from Member States*

19. During the financial year, Member States settled outstanding assessments of \$5,902,000, principally with respect to UNPF (\$5,080,000), UNMIS (\$375,000), UNMIT (\$116,000) and MINURCAT (\$112,000), as well as receipt of contributions below \$100,000 in 10 other missions. As at 30 June 2020, outstanding payments of assessments for the 24 closed missions amounted to \$224,181,000, as presented in annex I.

20. The total net cash balance of \$149,662,000 as at 30 June 2020 is presented for each of the 24 closed peacekeeping missions in table 3.

**Table 3**  
**Closed peacekeeping missions with net cash balances as at 30 June 2020**

(Thousands of United States dollars)

<i>Mission</i>	<i>Amount</i>
MINURCAT	2 576
ONUB	1 551
ONUCA/ONUSAL	421
ONUMOZ	8 328
UNAMSIL/UNOMSIL	1 742
UNAVEM/MONUA	11 271
UNIIMOG	190
UNIKOM	619
UNMEE	2 227
UNMIBH	1 130
UNMIH	12 641
UNMIS	6 802
UNMIT	1 425
UNMLT	1
UNMOT	123
UNOMIG	533
UNOMIL	192
UNOMUR/UNAMIR	11 693
UNPF	79 766
UNPREDEP	2 099
UNSMIS	157
UNTAES	946
UNTAET/UNMISSET	2 850
UNTAG	379
<b>Total</b>	<b>149 662</b>

#### **Peacekeeping operations with net cash deficit**

21. As at 30 June 2020, 5 of the 29 peacekeeping missions covered in the present report had net cash deficits totalling \$85,522,000, as shown in table 4. The deficit arose from outstanding payments of assessments in the total amount of \$152,415,000.

22. The total cash and cash equivalent assets amounted to \$1,385,000. The liabilities amounted to \$86,907,000, comprising: (a) \$62,905,000 in claims owed to troop-contributing countries; (b) \$174,000 in credits; and (c) \$23,828,000 in other liabilities, comprising loans from other closed missions and the Peacekeeping Reserve Fund.

23. A breakdown by each closed peacekeeping mission is provided in annex I to the present report.

Table 4

**Consolidated net cash position of the MINUGUA Military Observer Group, MINURCA, UNOSOM, UNSMIH/UNTMIH/MIPONUH and UNTAC as at 30 June 2020**

(Thousands of United States dollars)

<i>Category</i>	<i>Amount</i>
Cash assets	1 385
Less: liabilities	(86 907)
<b>Net cash deficit as at 30 June 2020</b>	<b>(85 522)</b>

24. The change in the net cash position for the five closed peacekeeping missions in cash deficit from 30 June 2019 to 30 June 2020 is presented in table 5.

Table 5

**Change in the net cash position of closed missions in deficit from 30 June 2019 to 30 June 2020**

(Thousands of United States dollars)

<b>Net cash deficit as at 30 June 2019</b>	<b>(85 590)</b>
Investment revenue and net foreign exchange gain	67
Contributions received from Member States	1
Liabilities (loans outstanding and credits returnable to Member States)	–
<b>Net cash deficit as at 30 June 2020</b>	<b>(85 522)</b>

*Investment revenue and net foreign exchange gain/loss*

25. The income related to investment revenue (\$32,000) and foreign exchange gain related to the semi-annual cash pool allocation (\$35,000) amounted to a total of \$67,000.

*Contributions received from Member States*

26. During the financial year, Member States settled outstanding assessments of \$710 (rounded to \$1,000 in table 5) with respect to UNSMIH/UNTMIH/MIPONUH.

*Liabilities*

27. During the reporting period, there was no change to loans outstanding. The loans outstanding of the closed missions in cash deficit continued to include loans of \$23,828,000, comprising: (a) \$11,008,000 owed by UNSMIH/UNTMIH/MIPONUH, MINURCA and MINUGUA to closed peacekeeping missions; and (b) \$12,820,000 owed by MINURCA to the Peacekeeping Reserve Fund since February 2000 as a result of insufficient cash resources in the Mission.

28. The amounts owed to troop- and police-contributing countries remained stable at \$62.9 million during the reporting period. A breakdown between contingent-owned equipment and letter of assist liabilities is provided in annex IV to the present report.

29. There was no change in the credits owed to the former Yugoslavia in the amount of \$174,000.

30. The net cash deficit in the amount of \$85,522,000 as at 30 June 2020 is presented for each of the five closed peacekeeping missions in table 6.



Table 6  
**Closed peacekeeping missions with cash deficits as at 30 June 2020**

(Thousands of United States dollars)

<i>Mission</i>	<i>Amount</i>
MINUGUA Military Observer Group	(123)
MINURCA	(23 810)
UNOSOM	(14 938)
UNSMIH/UNTMIH/MIPONUH	(7 253)
UNTAC	(39 398)
<b>Total</b>	<b>(85 522)</b>

### III. Decisions and requests of the General Assembly

31. In its resolution [74/278](#), the General Assembly emphasized its commitment to resolving issues of claims payable to troop- and police-contributing countries and outstanding dues to Member States from closed peacekeeping operation budgets.

32. During deliberations on prior reports of the Secretary-General on the updated financial situation of closed peacekeeping missions, Member States have annually proposed and considered multiple scenarios to return credits in missions with cash surplus and the settlement of the outstanding liabilities, including amounts owed to troop- and police-contributing countries. As requested by the General Assembly in its resolution [65/293](#), the Secretary-General submitted proposals to address the issue of outstanding amounts due to Member States in respect of closed peacekeeping missions with net cash deficits in his reports on the updated financial position of closed peacekeeping missions as at 30 June 2011 ([A/66/665](#)), 30 June 2012 ([A/67/739](#)) and 30 June 2013 ([A/68/666](#)). In that context, Member States have considered multiple scenarios to return credits and settle the outstanding liabilities during deliberations on that agenda item since the sixty-seventh session of the Assembly. Prior to adopting its resolution [74/278](#), the Assembly had deferred consideration of the reports of the Secretary-General on the updated financial position of closed peacekeeping missions since its sixty-sixth session.

33. In its resolution [74/278](#), the General Assembly requested the Secretary-General to continue to take every measure necessary to reimburse troop- and police-contributing countries before the closure of any peacekeeping mission, and to avoid the current practice of delaying reimbursements to troop- and police-contributing countries. The three most recently closed peacekeeping operations, namely, UNOCI, UNMIL and MINUJUSTH, have paid all their dues to troop- and police-contributing countries. These missions will be included in the report of the Secretary-General on the updated financial position of closed peacekeeping missions once such a decision has been made by the Assembly upon conclusion of its review of a mission's final performance report.

34. The settlement of outstanding liabilities to troop- and police-contributing countries in closed peacekeeping missions with net cash deficit would require a decision by the General Assembly on modalities for the payment of the long overdue payments to troop- and police-contributing countries.

35. In its resolution [74/278](#), the Assembly also noted that the use of unreturned balances to cover temporary liquidity needs of the Organization in 2018 and 2019 was not an established mechanism, and emphasized that the practice was not sustainable.

However, in the absence of a working capital fund for peacekeeping operations and a solution to the low level of liquidity reserves for the regular budget, the Organization was forced to use the funds available in closed peacekeeping missions to maintain regular budget operations and some active peacekeeping operations in 2018 and 2019. It has continued to manage its 2020 regular budget operations on the assumption that it can again borrow funds from the closed peacekeeping missions. Without this ability to borrow from closed peacekeeping missions, regular budget operations would be severely affected because the Organization's regular budget liquidity reserves are not adequate to sustain its operations, even with the stringent cash conservation measures implemented in the past three years. The concerns related to the cash requirements of the Organization are described in section IV below.

## IV. Cash requirements of the Organization

### Active peacekeeping operations

36. Previous reports of the Secretary-General on the updated financial situation of closed peacekeeping operations presented information on the historical unpredictability and gaps in the receipt of assessed contributions and their impact on liquidity in peacekeeping missions. As shown in figures I and II, there is a noticeable relationship between unpaid assessments (blue line) and the level of loans from closed peacekeeping operations (green line). The delay in the payment of assessments and the consequent shortage of cash receipts for MINURSO and UNMIK explains why the missions continuously borrowed from closed missions until October 2019.

37. In his report on improving the financial situation of the United Nations (A/73/809), the Secretary-General proposed several measures to provide a more sustainable liquidity reserve for active peacekeeping missions, including the creation of a working capital fund, annual assessments and pooling of cash of active missions. The General Assembly, in its resolution 73/307, approved, on a trial basis for three budget periods, the management of the cash balances of all active peacekeeping missions as a pool while maintaining the balances in separate special accounts for each mission. In the same resolution, the Assembly also endorsed the recommendation of the Advisory Committee on Administrative and Budgetary Questions against the establishment of a working capital fund for peacekeeping (A/73/891, para. 36).

38. Following the decisions of the General Assembly pursuant to its resolution 73/307, a mechanism was established to meet the liquidity requirements of active peacekeeping operations through internal borrowing among active peacekeeping operations. As a result, MINURSO and UNMIK repaid their loans to closed peacekeeping operations and obtained new loans from an active peacekeeping operation in October 2019. MINURSO and UNMIK still held loans from an active peacekeeping mission as at 31 October 2020.

39. In its resolution 73/307, the General Assembly had requested the Secretary-General to ensure that proper oversight and controls were in place and that mandate implementation by the lending mission was not negatively affected. As a result, borrowing from active peacekeeping operations was not extended to MINUJUSTH because its irregular collection of assessments suggested that the Mission might not be able to repay the loan to the lending mission. Consequently, after October 2019, a loan of \$5 million to MINUJUSTH remained the only loan from closed peacekeeping operations to an active peacekeeping operation. MINUJUSTH repaid its loans from closed peacekeeping missions in March 2020. There were no outstanding loans from closed peacekeeping missions to active peacekeeping missions as at 30 June 2020.

40. The direction of the General Assembly to avoid negative effects on mandate implementation by lending missions may require, in the future, some active missions to borrow from closed peacekeeping operations. This may happen when the delayed and irregular collection of assessments suggests that the mission might not be able to repay a loan to the lending active peacekeeping mission. Such cases are most predominant during the closing phase of a mission, as demonstrated by the prolonged outstanding liabilities of the five missions with net cash deficit in the present report and missions with multiple years of delayed collections of assessments, such as UNMIK and MINURSO, which may eventually be unable to repay their loans if the collection of assessed contributions does not improve over time.

Figure I

**MINURSO: unpaid assessments and cross-borrowings from closed peacekeeping missions  
(July 2015 to June 2020)**

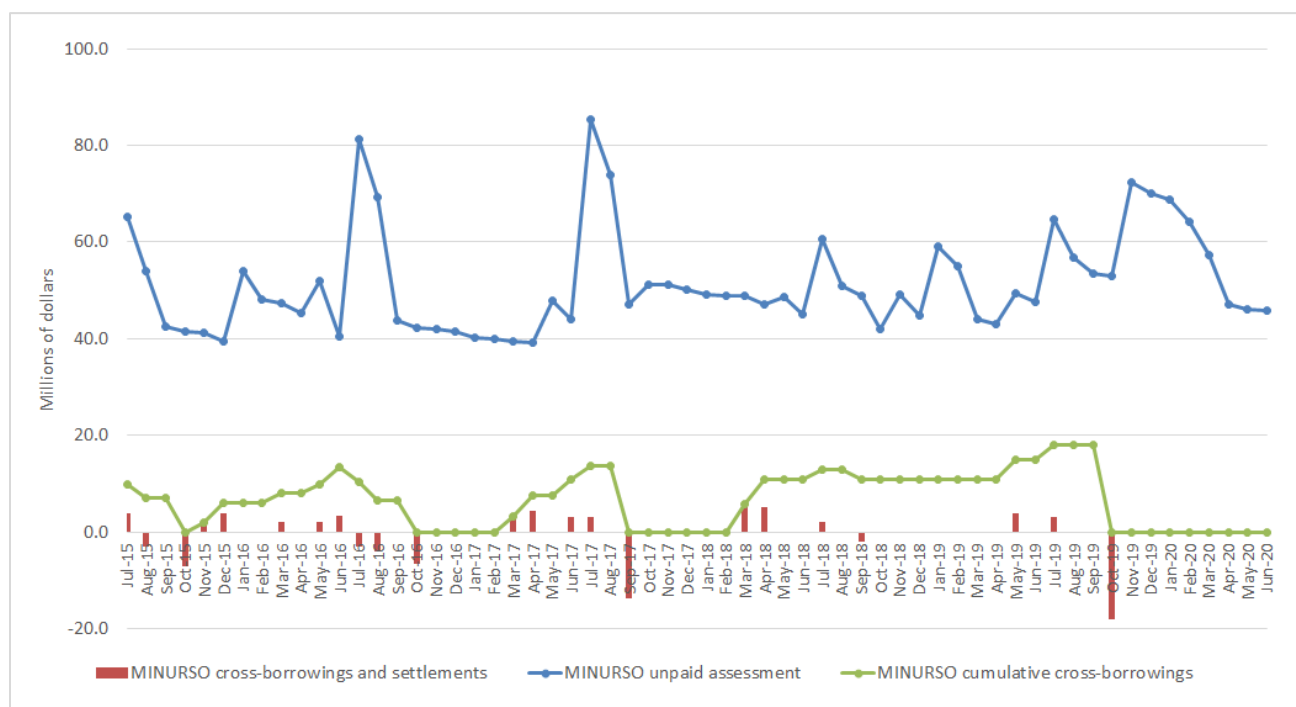
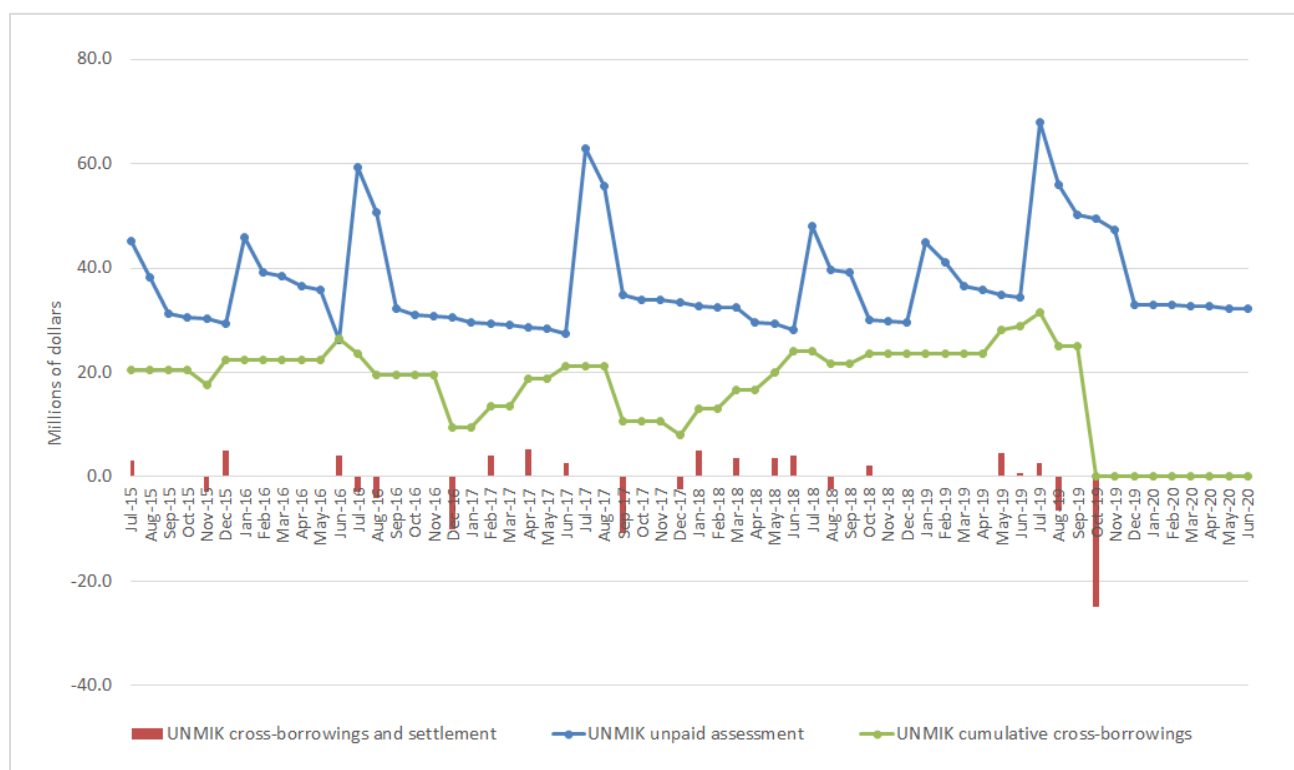


Figure II

**UNMIK: unpaid assessments and cross-borrowings from closed peacekeeping missions (July 2015 to June 2020)**



### Regular budget operations

41. Notwithstanding the improved ability to manage the liquidity of active peacekeeping operations, the regular budget operations needed to utilize the cash surpluses of closed peacekeeping operations in both 2018 and 2019. Despite the cash conservation measures put in place, the level of the liquidity mechanisms was insufficient because the Working Capital Fund and the Special Account became depleted in both years.

42. In 2018, loans from closed peacekeeping operations to the regular budget operations amounted to \$151.7 million in September 2018, which were settled by November 2018. However, in December 2018, loans amounting to \$137.7 million were again made to regular budget operations, and the loans were repaid in the same month.

43. In 2019, a similar pattern took place as regular budget operations again experienced a severe liquidity challenge towards the end of the financial period, which could be met only by borrowing from the cash surpluses of closed peacekeeping operations. Regular budget operations received a loan of \$75 million in September 2019, which enabled the Organization to meet payroll and its commitments to vendors. Regular budget operations received another loan in the amount of \$112.6 million in November 2019. The combined loans of \$187.6 million from closed peacekeeping operations were repaid on 31 December 2019.

44. In 2020, the liquidity situation has worsened and an even more dire situation was prevented only as a result of extraordinary measures introduced in 2020, as a follow-on from 2019. With outstanding contributions being at one of the highest levels in recent times, coupled with increased uncertainty with respect to their

payments, the Organization is again projected to avail itself of the cash surpluses of closed peacekeeping operations in December 2020. The later use of this funding in 2020, compared with 2019, is a result of the extraordinary measures taken during the year to curtail spending to coincide with projected cash inflows; however, these extraordinary measures have had an impact on operations and the overall implementation of the regular budget.

45. For three consecutive years, the cash surpluses of closed peacekeeping operations have provided a lifeline for continued regular budget operations, acting as a critical supplement to the regular budget liquidity reserves, which were inadequate to sustain operations. The experience of 2020, especially the impact on mandate delivery due to the restrictions on hiring and non-post spending, shows that the use of cash surpluses of the closed missions continues to remain critical to regular budget operations.

## **V. Actions to be taken by the General Assembly**

46. **The General Assembly is requested:**

- (a) **To take note of the present report;**
- (b) **To allow the retention of the net cash balance of \$149,662,000 available in 24 closed peacekeeping missions until the liquidity situation of both peacekeeping and regular budget operations has improved.**

## Annex I

## Unpaid assessments, cash assets, liabilities and net cash balance of closed peacekeeping missions as at 30 June 2020

(Thousands of United States dollars)

Mission	Unpaid assessments	Cash assets as at 30 June 2020	Accounts payable to Member States		Overpayment	Other liabilities <sup>a</sup>	Total liabilities	Net cash balance as at 30 June 2020
			Amounts owed to troop- and police- contributing countries	Credits returnable to Member States				
	(1)	(2)	(3)	(4)	(5)	(6)	(7) = (3)+(4)+(5)+(6)	(8)=(2)+(7)
<b>Surplus missions</b>								
MINURCAT	48	6 026	—	(3 445)	(5)	—	(3 450)	2 576
ONUB	2	1 609	(46)	(11)	(1)	—	(58)	1 551
ONUCA/ONUSAL	78	422	—	(1)	—	—	(1)	421
ONUMOZ	8 978	8 638	—	(310)	—	—	(310)	8 328
UNAMSIL/UNOMSIL	12	1 808	(3)	(62)	(1)	—	(66)	1 742
UNAVEM/MONUA	34 856	16 495	—	(5 224)	—	—	(5 224)	11 271
UNIIMOG	3	257	—	(67)	—	—	(67)	190
UNIKOM	68	625	—	(6)	(0)	—	(6)	619
UNMEE	1	2 318	(39)	(37)	(15)	—	(91)	2 227
UNMIBH	33 835	5 542	—	(4 412)	—	—	(4 412)	1 130
UNMIH	9	25 295	(12 454)	(200)	—	—	(12 654)	12 641
UNMIS	306	6 902	—	(100)	—	—	(100)	6 802
UNMIT	3	2 248	—	(823)	—	—	(823)	1 425
UNMLT	—	1	—	—	—	—	—	1
UNMOT	—	125	(1)	(1)	—	—	(2)	123
UNOMIG	3 776	543	—	(10)	(0)	—	(10)	533
UNOMIL	1	219	—	(27)	—	—	(27)	192
UNOMUR/UNAMIR	922	11 904	—	(211)	(0)	—	(211)	11 693
UNPF	105 973	96 825	(3 299)	(13 760)	—	—	(17 059)	79 766
UNPREDEP	1	4 691	(2 588)	(4)	—	—	(2 592)	2 099
UNSMIS	—	328	—	(164)	(7)	—	(171)	157
UNTAES/Civilian Police Support Group	8 713	5 667	—	(4 721)	—	—	(4 721)	946

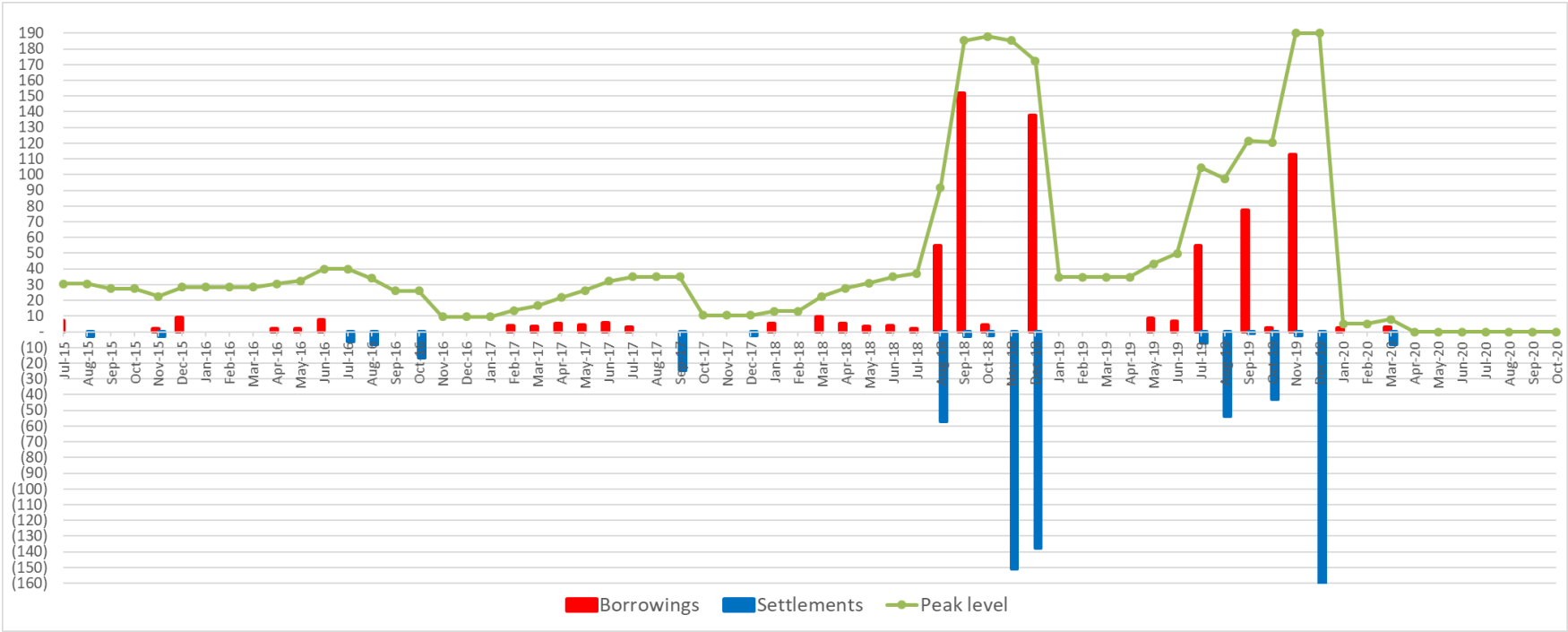
Mission	Accounts payable to Member States							Net cash balance as at 30 June 2020
	Unpaid assessments	Cash assets as at 30 June 2020	Amounts owed to troop- and police- contributing countries	Credits returnable to Member States	Overpayment	Other liabilities <sup>a</sup>	Total liabilities	
	(1)	(2)	(3)	(4)	(5)	(6)	(7) = (3)+(4)+(5)+(6)	(8)=(2)+(7)
UNTAET/UNMISSET	26 591	4 696	–	(1 846)	–	–	(1 846)	2 850
UNTAG	5	500	–	(121)	–	–	(121)	379
<b>Subtotal</b>	<b>224 181</b>	<b>203 684</b>	<b>(18 430)</b>	<b>(35 563)</b>	<b>(29)</b>	<b>–</b>	<b>(54 022)</b>	<b>149 662</b>
<b>Deficit missions</b>								
MINUGUA	144	1	–	–	–	(124)	(124)	(123)
MINURCA	35 538	8	(7 480)	–	–	(16 338)	(23 818)	(23 810)
UNOSOM	57 352	622	(15 490)	(70)	–	–	(15 560)	(14 938)
UNSMIH/UNTMIH/MIPONUH	19 385	227	(114)	–	–	(7 366)	(7 480)	(7 253)
UNTAC	39 996	527	(39 821)	(104)	–	–	(39 925)	(39 398)
<b>Subtotal</b>	<b>152 415</b>	<b>1 385</b>	<b>(62 905)</b>	<b>(174)</b>	<b>–</b>	<b>(23 828)</b>	<b>(86 907)</b>	<b>(85 522)</b>
<b>Total</b>	<b>376 596</b>	<b>205 069</b>	<b>(81 335)</b>	<b>(35 737)</b>	<b>(29)</b>	<b>(23 828)</b>	<b>(140 929)</b>	<b>64 140</b>

<sup>a</sup> Other liabilities (\$23,828,000) comprise outstanding loans to other closed missions (\$11,008,000) and the Peacekeeping Reserve Fund (\$12,820,000).

Annex II

Borrowings from closed peacekeeping missions, 1 July 2015 to 31 October 2020

(Millions of United States dollars)





## Annex III

### Borrowings, settlements and peak levels of cross-borrowing from closed missions, 1 July 2015 to 31 October 2020

(Millions of United States dollars)

**A. 1 July 2015 to 30 June 2016**

	July 2015	August 2015	September 2015	October 2015	November 2015	December 2015	January 2016	February 2016	March 2016	April 2016	May 2016	June 2016
Borrowings	7.0	—	—	—	2.0	9.0	—	—	—	2.0	2.0	7.5
Settlements	—	(3.0)	—	(7.0)	(3.0)	—	—	—	—	—	—	—
Balance	30.5	27.5	27.5	20.5	19.5	28.5	28.5	28.5	28.5	30.5	32.5	40.0
Peak level	30.5	30.5	27.5	27.5	22.5	28.5	28.5	28.5	28.5	30.5	32.5	40.0

**B. 1 July 2016 to 30 June 2017**

	July 2016	August 2016	September 2016	October 2016	November 2016	December 2016	January 2017	February 2017	March 2017	April 2017	May 2017	June 2017
Borrowings	—	—	—	—	—	—	—	4.0	3.2	5.2	4.4	5.8
Settlements	(6.0)	(8.0)	—	(16.5)	—	—	—	—	—	—	—	—
Balance	34.0	26.0	26.0	9.5	9.5	9.5	9.5	13.5	16.7	21.9	26.3	32.1
Peak level	40.0	34.0	26.0	26.0	9.5	9.5	9.5	13.5	16.7	21.9	26.3	32.1

**C. 1 July 2017 to 30 June 2018**

	July 2017	August 2017	September 2017	October 2017	November 2017	December 2017	January 2018	February 2018	March 2018	April 2018	May 2018	June 2018
Borrowings	3.0	—	—	—	—	—	5.0	—	9.4	5.1	3.5	4.0
Settlements	—	—	(24.5)	—	—	(2.5)	—	—	—	—	—	—
Balance	35.1	35.1	10.6	10.6	10.6	8.1	13.1	13.1	22.5	27.6	31.1	35.1
Peak level	35.1	35.1	35.1	10.6	10.6	10.6	13.1	13.1	22.5	27.6	31.1	35.1

**D. 1 July 2018 to 30 June 2019**

	July 2018	August 2018	September 2018	October 2018	November 2018	December 2018	January 2019	February 2019	March 2019	April 2019	May 2019	June 2019
Borrowings	2.0	54.7	151.7	4.5	—	137.7	—	—	—	—	8.5	6.6
Settlements	—	(57.2)	(3.0)	(2.4)	(150.7)	(137.7)	—	—	—	—	—	—
Balance	37.1	34.6	183.3	185.4	34.7	34.7	34.7	34.7	34.7	34.7	43.2	49.8
Peak level	37.1	91.8	185.3	187.8	185.4	172.4	34.7	34.7	34.7	34.7	43.2	49.8

**E. 1 July 2019 to 30 June 2020**

	July 2019	August 2019	September 2019	October 2019	November 2019	December 2019	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020
Borrowings	54.7	—	77.5	2.5	112.6	—	2.5	—	3.0	—	—	—
Settlements	(7.0)	(53.5)	(1.0)	(43.0)	(2.5)	(187.6)	—	—	(8.0)	—	—	—
Balance	97.5	44.0	120.5	80.0	190.1	2.5	5.0	5.0	—	—	—	—
Peak level	104.5	97.5	121.5	120.5	190.1	190.1	5.0	5.0	8.0	—	—	—

**F. 1 July 2020 to 31 October 2020**

	<i>July 2020</i>	<i>August 2020</i>	<i>September 2020</i>	<i>October 2020</i>
Borrowings	—	—	—	—
Settlements	—	—	—	—
Balance	—	—	—	—
Peak level	—	—	—	—

## Annex IV

### Outstanding claims owed to troop-contributing countries in closed missions with cash deficits as at 30 June 2020

(Thousands of United States dollars)

	<i>Contingent-owned equipment</i>	<i>Letters of assist</i>	<i>Total</i>
MINURCA	(7 477)	(3)	(7 480)
UNOSOM	(12 425)	(3 065)	(15 490)
UNSMIH/UNTMIH/MIPONUH	—	(114)	(114)
UNTAC	(20 284)	(19 537)	(39 821)
<b>Total</b>	<b>(40 186)</b>	<b>(22 719)</b>	<b>(62 905)</b>