



# 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 Advisory Committee on Administrative and Budgetary Questions

#### I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on the updated financial position of closed peacekeeping missions as at 30 June 2020 ([A/75/619](#)). During its consideration of the report, the Committee received additional information and clarification from representatives of the Secretary-General, concluding with written responses dated 8 February 2021.

2. The Secretary-General indicates in his report that it 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](#)).

#### II. Consolidated financial information

3. The Secretary-General indicates in his report that at the end of the 2019/20 financial period, the overall updated financial position of the 29 closed peacekeeping missions, as at 30 June 2020, was as follows:



(a) 24 closed peacekeeping missions<sup>1</sup> had consolidated net cash surpluses available for credit to Member States totalling \$149,662,000, reflecting cash assets of \$203,684,000 and liabilities of \$54,022,000, and representing an increase compared with the net cash available, in the amount of \$89,963,000, as at 30 June 2019 (A/75/619, paras. 5–7 and tables 1–3);

(b) There was a decrease in the net loans from closed missions with net cash surpluses during the 2019/20 financial period, owing to the operationalization of the arrangement approved by the General Assembly in paragraph 5 of its resolution 73/307 of 3 July 2019;

(c) Cross-borrowing was required at various times during the 2019/20 financial period to meet the operational needs for active peacekeeping missions, including the United Nations Mission for Justice Support in Haiti (MINUJUSTH), the United Nations Mission for the Referendum in Western Sahara (MINURSO), the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo (MONUSCO), the United Nations Peacekeeping Force in Cyprus (UNFICYP), the United Nations Interim Administration Mission in Kosovo (UNMIK), and the Regional Service Centre in Entebbe, Uganda. As at 30 June 2020, there were no outstanding loans from closed peacekeeping missions to any active peacekeeping missions (A/75/619, paras. 8–13);

(d) Five closed peacekeeping missions had net cash deficits totalling \$85,522,000, with liabilities comprising: (i) \$62,905,000 in claims owed to troop-contributing countries; (ii) \$174,000 in credits; and (iii) \$23,828,000 in other liabilities, resulting from loans from other closed missions and the Peacekeeping Reserve Fund (ibid., paras. 21–23 and 27–29, tables 4–6 and annex I).

4. The Secretary-General also indicates in his report that unpaid assessments to the 29 closed missions amounted to \$376,596,000, comprising \$224,181,000 for the 24 closed missions with net surpluses and \$152,415,000 for the five closed missions with net deficits (ibid., annex I). **The Advisory Committee recalls the repeated calls by the General Assembly for all Member States to pay their assessed contributions on time, in full and without condition.**

5. As regards the outstanding claims to troop- and police-contributing countries, the Secretary-General indicates that the claims amounted to \$81,335,000, comprising \$18,430,000 by the 24 closed missions with net surpluses and \$62,905,000 by the five closed missions with net deficits (ibid., annex I). **The Advisory Committee reiterates again the importance of settling claims by troop- and police-contributing countries of closed peacekeeping missions in a timely manner.**

<sup>1</sup> The United Nations Mission in the Central African Republic and Chad, the United Nations Operation in Burundi, the United Nations Observer Group in Central America/the United Nations Observer Mission in El Salvador, the United Nations Operation in Mozambique, the United Nations Mission in Sierra Leone/the United Nations Observer Mission in Sierra Leone, the United Nations Angola Verification Mission/United Nations Observer Mission in Angola, the United Nations Iran-Iraq Military Observer Group, the United Nations Iraq-Kuwait Observation Mission, the United Nations Mission in Ethiopia and Eritrea, the United Nations Mission in Bosnia and Herzegovina, the United Nations Mission in Haiti, the United Nations Mission in the Sudan, the United Nations Integrated Mission in Timor-Leste, the United Nations Military Liaison Team in Cambodia, the United Nations Mission of Observers in Tajikistan, the United Nations Observer Mission in Georgia, the United Nations Observer Mission in Liberia, the United Nations Observer Mission Uganda-Rwanda/the United Nations Assistance Mission for Rwanda, the United Nations Peace Forces, the United Nations Preventive Deployment Force, the United Nations Supervision Mission in the Syrian Arab Republic, the United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium/the Civilian Police Support Group, the United Nations Transitional Administration in East Timor/the United Nations Mission of Support in East Timor and the United Nations Transition Assistance Group.

6. In his report, the Secretary-General provides an analysis of the borrowings, settlements and peak levels of cross-borrowing from closed peacekeeping missions from 1 July 2015 to 30 June 2020 (ibid., annex III). The analysis shows that the peak level of borrowing was \$49,800,000 during the 2018/19 financial period.

7. Upon enquiry, the Advisory Committee was provided with: (a) an updated version of annex I to the report of the Secretary-General, showing that the consolidated net cash balance of the 24 missions with cash surpluses had increased from \$149,662,000 as at 30 June 2020 to \$157,596,000 as at 31 January 2021 (see para. 3 (a) above); and (b) a table showing the 24 missions with net cash surpluses and their consolidated monthly figures from June 2016 to January 2021 for cash balances, liabilities, net cash balances and outstanding loans to active missions, to the regular budget and to closed missions (see annexes I and II to the present report). **The Advisory Committee trusts that updated information on the consolidated net cash balance of the 24 missions with cash surpluses will be provided to the General Assembly at the time of its consideration of the present report.**

8. In his report, the Secretary-General indicates that as of 30 June 2020, there were no loans from closed peacekeeping missions with net cash surpluses to the regular budget and to the active peacekeeping missions, since January 2020 and March 2020, respectively. The Secretary-General also indicates that through the operationalization of the new arrangement approved by the General Assembly in its resolution 73/307, MINURSO and UNMIK had loans from the United Nations Multidimensional Integrated Stabilization Mission in Mali (MINUSMA) in the amount of \$20 million and \$30 million, respectively, as at 30 June 2020 (A/75/619, paras. 8–11). Upon enquiry, the Advisory Committee was informed that loans to the regular budget were issued in the amount of \$100 million from the United Nations Mission in Haiti (UNMIH) and the United Nations Peace Forces (UNPF)/the United Nations Protection Force (UNPROFOR) on 1 December 2020, which were fully repaid on 28 December 2020. The Committee was further informed that MINURSO and UNMIK had loans from MINUSMA in the amount of \$10 million and \$15 million, respectively, as at 31 January 2021. There are no outstanding loans from closed peacekeeping missions with net cash surpluses to the active peacekeeping missions or to the regular budget, as at 31 January 2021.

9. **Pending the conclusion of the three-year trial period of the cash-pooling mechanism, the Advisory Committee recommends that the net cash balance proposed for retention to cover potential temporary borrowing needs of active missions be maintained at the peak borrowing level of \$49,800,000 over the past five calendar years prior to the adoption of General Assembly resolution 73/307 of 3 July 2019 (see para. 6 above), and that any available cash surplus over that amount be returned to Member States.**

### III. Actions to be taken by the General Assembly

10. The actions to be taken by the General Assembly are indicated in paragraph 46 of the report of the Secretary-General. **The Advisory Committee recommends that the General Assembly:**

(a) **Take note of the report of the Secretary-General, subject to its observations and recommendations in the present report;**

(b) **Request the Secretary-General to return to Member States the amount of \$107,796,000 of the net cash balance of \$157,596,000 available in 24 closed peacekeeping missions with net cash surpluses, as at 31 January 2021, leaving a balance of \$49,800,000 (see paras. 6 and 9 above).**

## Annex I

## Closed peacekeeping missions with net cash balances available for credit to Member States as at 31 January 2021<sup>1</sup>

(Thousands of United States dollars)

<i>Mission</i>	<i>Amount</i>
MINURCAT	2 541
ONUB	1 541
ONUCA/ONUSAL	419
ONUMUZ	8 277
UNAMSIL/UNOMSIL	1 732
UNAVEM/MONUA	11 174
UNIIMOG	188
UNIKOM	615
UNMEE	2 214
UNMIBH	1 098
UNMIH	12 493
UNMIS	6 910
UNMIT	1 837
UNMLT	1
UNMOT	122
UNOMIG	530
UNOMIL	191
UNOMUR/UNAMIR	11 623
UNPF	87 752
UNPREDEP	2 071
UNSMIS	155
UNTAES	913
UNTAET/UNMISSET	2 823
UNTAG	376
<b>Total</b>	<b>157 596</b>

*Abbreviations:* MINURCAT, United Nations Mission in the Central African Republic and Chad; ONUB, United Nations Operation in Burundi; ONUCA/ONUSAL, United Nations Observer Group in Central America/United Nations Observer Mission in El Salvador; ONUMUZ, United Nations Operation in Mozambique; UNAMSIL/UNOMSIL, United Nations Mission in Sierra Leone/United Nations Observer Mission in Sierra Leone; UNAVEM/MONUA, United Nations Angola Verification Mission/United Nations Observer Mission in Angola; 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; UNMIS, United Nations Mission in the Sudan; UNMIT, United Nations Integrated Mission in Timor-Leste; UNMLT, United Nations Military Liaison Team in Cambodia; UNMOT, United Nations Mission of Observers in Tajikistan; UNOMIG, United Nations Observer Mission in Georgia; UNOMIL, United Nations Observer Mission in Liberia; UNOMUR/ UNAMIR, United Nations Observer Mission Uganda-Rwanda/United Nations Assistance Mission for Rwanda; UNPF, United Nations Peace Forces; UNPREDEP, United Nations Preventive Deployment Force; UNSMIS, United Nations Supervision Mission in the Syrian Arab Republic; UNTAES, United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium; UNTAET/UNMISSET, United Nations Transitional Administration in East Timor/United Nations Mission of Support in East Timor; UNTAG, United Nations Transition Assistance Group.

<sup>1</sup> See [A/75/619](#), table 3.

## Annex II

# **Cash balances, liabilities and outstanding loans for 24 closed peacekeeping missions with net cash surpluses at month end, from June 2016 to January 2021**

(Thousands of United States dollars)

	<i>Total cash assets</i>	<i>Total liabilities</i>	<i>Net cash available</i>	<i>Outstanding loans to active missions</i>	<i>Outstanding loans to regular budget</i>	<i>Outstanding loans to closed missions with cash deficit</i>	<i>Total cash available, plus outstanding loans</i>	<i>Net cash available, plus outstanding loans</i>
	(A)	(B)	(C=A-B)	(D)	(E)	(F)	(G=A+D+E+F)	(H=C+D+E+F)
Jun-16	203 326	135 663	67 663	40 000	0	11 008	254 334	118 671
Jul-16	199 703	126 292	73 411	34 000	0	11 008	244 711	118 419
Aug-16	203 217	121 439	81 778	26 000	0	11 008	240 225	118 786
Sep-16	196 313	114 955	81 358	26 000	0	11 008	233 321	118 366
Oct-16	212 502	114 643	97 859	9 500	0	11 008	233 010	118 367
Nov-16	209 834	110 665	99 169	9 500	0	11 008	230 342	119 677
Dec-16	209 256	107 232	102 024	9 500	0	11 008	229 764	122 532
Jan-17	170 090	70 505	99 585	9 500	0	11 008	190 598	120 093
Feb-17	166 428	70 505	95 923	13 500	0	11 008	190 936	120 431
Mar-17	163 211	70 393	92 818	16 700	0	11 008	190 919	120 526
Apr-17	157 839	70 220	87 619	21 900	0	11 008	190 747	120 527
May-17	153 076	69 757	83 319	26 300	0	11 008	190 384	120 627
Jun-17	146 342	60 995	85 347	32 100	0	11 008	189 450	128 455
Jul-17	144 872	60 949	83 923	35 100	0	11 008	190 980	130 031
Aug-17	147 794	60 796	86 998	35 100	0	11 008	193 902	133 106
Sep-17	172 266	60 768	111 498	10 600	0	11 008	193 874	133 106
Oct-17	172 988	60 490	112 498	10 600	0	11 008	194 596	134 106
Nov-17	172 976	60 477	112 499	10 600	0	11 008	194 584	134 107
Dec-17	175 745	58 701	117 044	8 100	0	11 008	194 853	136 152
Jan-18	171 270	58 699	112 571	13 100	0	11 008	195 378	136 679
Feb-18	171 311	58 559	112 752	13 100	0	11 008	195 419	136 860
Mar-18	161 777	58 425	103 352	22 500	0	11 008	195 285	136 860
Apr-18	156 679	58 427	98 252	27 600	0	11 008	195 287	136 860
May-18	154 963	58 411	96 552	31 100	0	11 008	197 071	138 660
Jun-18	151 947	58 825	93 122	35 100	0	11 008	198 055	139 230
Jul-18	150 668	58 827	91 841	37 100	0	11 008	198 776	139 949
Aug-18	153 170	58 279	94 891	34 600	0	11 008	198 778	140 499
Sep-18	6 492	54 487	(47 995)	32 600	150 713	11 008	200 813	146 326
Oct-18	4 460	54 487	(50 027)	34 700	150 713	11 008	200 881	146 394
Nov-18	153 743	54 307	99 436	34 700	0	11 008	199 451	145 144
Dec-18	154 038	54 303	99 735	34 700	0	11 008	199 746	145 443
Jan-19	154 467	54 251	100 216	34 700	0	11 008	200 175	145 924
Feb-19	154 351	54 135	100 216	34 700	0	11 008	200 059	145 924
Mar-19	154 349	54 133	100 216	34 700	0	11 008	200 057	145 924

	<i>Total cash assets</i>	<i>Total liabilities</i>	<i>Net cash available</i>	<i>Outstanding loans to active missions</i>	<i>Outstanding loans to regular budget</i>	<i>Outstanding loans to closed missions with cash deficit</i>	<i>Total cash available, plus outstanding loans</i>	<i>Net cash available, plus outstanding loans</i>
	(A)	(B)	(C=A-B)	(D)	(E)	(F)	(G=A+D+E+F)	(H=C+D+E+F)
Apr-19	154 349	54 133	100 216	34 700	0	11 008	200 057	145 924
May-19	145 835	54 119	91 716	43 200	0	11 008	200 043	145 924
Jun-19	144 082	54 119	89 963	49 800	0	11 008	204 890	150 771
Jul-19	96 865	54 119	42 746	97 500	0	11 008	205 373	151 254
Aug-19	150 365	54 119	96 246	44 000	0	11 008	205 373	151 254
Sep-19	73 812	54 066	19 746	45 500	75 000	11 008	205 320	151 254
Oct-19	117 812	54 066	63 746	5 000	75 000	11 008	208 820	154 754
Nov-19	9 011	54 065	(45 054)	2 500	187 600	11 008	210 119	156 054
Dec-19	196 481	54 064	142 417	2 500	0	11 008	209 989	155 925
Jan-20	194 588	54 064	140 524	5 000	0	11 008	210 596	156 532
Feb-20	194 702	54 064	140 638	5 000	0	11 008	210 710	156 646
Mar-20	199 702	54 064	145 638	0	0	11 008	210 710	156 646
Apr-20	199 706	53 929	145 777	0	0	11 008	210 714	156 785
May-20	199 714	53 929	145 785	0	0	11 008	210 722	156 793
Jun-20	203 684	54 022	149 662	0	0	11 008	214 692	160 670
Jul-20	202 495	54 022	148 473	0	0	11 008	213 503	159 481
Aug-20	202 495	54 022	148 473	0	0	11 008	213 503	159 481
Sep-20	202 356	53 883	148 473	0	0	11 008	213 364	159 481
Oct-20	204 841	53 458	151 383	0	0	11 008	215 849	162 391
Nov-20	205 266	53 883	151 383	0	0	11 008	216 274	162 391
Dec-20	205 271	53 883	151 388	0	0	11 008	216 279	162 396
Jan-21	211 460	53 864	157 596	0	0	11 008	222 468	168 604