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

Updated financial position of closed peacekeeping missions

Report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General (A/59/752) on the updated financial position as at 30 June 2004 of the 18 closed missions listed in paragraph 1 of that report.
2. The Advisory Committee recalls that the General Assembly, in its resolution 57/323, requested the Secretary-General to return 50 per cent of the net cash available for credit to Member States as at 30 June 2002, in the amount of \$84,446,000, by 30 June 2003, and decided to postpone the return of the remaining 50 per cent until March 2004 in respect of the fund balances of the United Nations peacekeeping operations listed in paragraph 2 of the Secretary-General's report A/58/778. In its resolution 58/288, the General Assembly subsequently decided to postpone the return of the amount of \$84,446,000 until 30 June 2004. No further decision has been taken since then.
3. The Advisory Committee notes from table 1 of the report of the Secretary-General (A/59/752) that the net cash available for credit to Member States as at 30 June 2004 amounted to \$92,898,000, exclusive of the amount of \$43,750,000 that has not yet been credited to Member States.
4. As indicated in paragraph 7 of the report of the Secretary-General, outstanding loans totalling \$49,816,000 were owed to closed peacekeeping missions as at 30 June 2004. New loans amounting to \$76 million were made between 1 July and 28 February 2005 to the United Nations Mission for the Referendum in Western Sahara, the United Nations Interim Administration Mission in Kosovo (UNMIK), the United Nations Observer Mission in Georgia and the International Criminal Tribunal for Rwanda. Taking into account the repayment of \$68 million by UNMIK, as at 28 February 2005 the amount of outstanding loans had increased by \$8 million, to \$57,816,000, and the updated cash position of closed peacekeeping missions was \$84,898,000.

5. The Advisory Committee notes from paragraph 5 of the report of the Secretary-General that 7 of the 18 peacekeeping missions included in the report had cash deficits totalling some \$93.2 million as at 30 June 2004 due to outstanding payments of assessed contributions. The overall cash deficit of these seven missions has been reduced from the \$100.5 million indicated in the previous report of the Secretary-General on this subject (see A/58/778, table 4). Upon request, the Committee was provided with comparative data concerning the previous period as well as explanations concerning the movements in the special accounts of these missions during the 2003/04 period. The Committee was also provided with information on unpaid assessments, accounts payable to Member States and other liabilities of closed missions as at 30 June 2004 (see annex). **The Advisory Committee requests that this information be provided on a routine basis in future reports.**

6. From the additional information provided, the Advisory Committee notes that the total reduction of the deficits of closed peacekeeping missions during the period 1 July 2003 to 30 June 2004 amounted to \$7,837,000, including \$319,000 for the United Nations Operation in Mozambique, \$2,755,000 for the United Nations Operation in Somalia, \$550,000 for the United Nations Support Mission in Haiti/United Nations Transition Mission in Haiti/United Nations Civilian Police Mission in Haiti, \$384,000 for the United Nations Transitional Authority in Cambodia, \$465,000 for the United Nations Transition Assistance Group and \$3,364,000 for the United Nations Mission in the Central African Republic. The main factors contributing to the reduction of the deficits were the payment of assessed contributions, savings on or cancellation of prior period obligations, collection of other accounts receivable and interest income.

7. With respect to unpaid assessments, the Advisory Committee draws attention to the observations of the Board of Auditors on the deterioration of the financial situation of peacekeeping operations during the 2003/04 period (see A/59/5, vol. II, chap. II, paras. 13-19). The Advisory Committee also discusses this issue in its general report on peacekeeping operations (A/59/736).

8. In paragraph 9 of his report (A/59/752), the Secretary-General indicated that the cash available in the Peacekeeping Reserve Fund amounted to \$134.1 million as at 28 February 2005, of which \$100 million had already been authorized under the terms of General Assembly resolution 49/233 A. The available cash in the Peacekeeping Reserve Fund is not sufficient to meet all of the foreseeable cash requirements, in particular for the start-up of the United Nations Mission in the Sudan and the expansion of the United Nations Organization Mission in the Democratic Republic of the Congo. Pending the payment of assessed contributions, the shortfall would have to be met from loans from closed peacekeeping missions, and the Secretary-General proposes that the cash balance of \$92,898,000 available in the 11 closed peacekeeping missions as at 30 June 2004 be retained. **The Advisory Committee recommends acceptance of the Secretary-General's proposals.**

Annex

Closed peacekeeping missions: status as at 30 June 2004

(Thousands of United States dollars)

<i>Mission</i>	<i>Unpaid assessments</i>	<i>Accounts payable to Member States^a</i>	<i>Other liabilities</i>
Military Observer Group of MINUGUA	149	7	124
UNMIH	555	15 970	—
ONUCA/ONUSAL	2 658	5 121	—
ONUMOZ	18 732	1 309	—
UNOSOM	60 431	19 788	902
UNPREDEP	1 392	10 473	716
UNPF	150 978	15 819	4 640
UNSMIH/UNTMIH/MIPONUH	19 536	318	9 575
UNTAES/Civilian Police Support Group	9 405	14 915	—
UNTAC	42 674	40 884	690
UNMOT	59	4 585	124
UNAVEM/MONUA	36 406	18 731	3 002
UNOMIL	124	6 621	—
UNOMOR/UNAMIR	10 524	10 879	—
UNMLT	13	111	—
UNIIMOG	18	20	—
MINURCA	35 697	7 763	16 711
UNTAG	96	28 105	—

Abbreviations: MINUGUA: United Nations Verification Mission in Guatemala; UNMIH: United Nations Mission in Haiti; ONUCA/ONUSAL: United Nations Observer Group in Central America/United Nations Observer Mission in El Salvador; ONUMOZ: United Nations Operation in Mozambique; UNOSOM: United Nations Operation in Somalia; UNPREDEP: United Nations Preventive Deployment Force; UNPF: United Nations Peace Forces headquarters; UNSMIH/UNTMIH/MIPONUH: United Nations Support Mission in Haiti/United Nations Transition Mission in Haiti/United Nations Civilian Police Mission in Haiti; UNTAES: United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium; UNTAC: United Nations Transitional Authority in Cambodia; UNMOT: United Nations Mission of Observers in Tajikistan; UNAVEM/MONUA: United Nations Angola Verification Mission/United Nations Observer Mission in Angola; UNOMIL: United Nations Observer Mission in Liberia; UNOMUR/UNAMIR: United Nations Observer Mission Uganda-Rwanda/United Nations Assistance Mission for Rwanda; UNMLT: United Nations Military Liaison Team in Cambodia; UNIIMOG: United Nations Iran-Iraq Military Observer Group; MINURCA: United Nations Mission in the Central African Republic; and UNTAG: United Nations Transition Assistance Group.

^a Includes amounts owed to troop-contributing countries for contingent-owned equipment, etc., as well as credits to Member States from unencumbered balances pending instructions on their disposition.