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Financing of the United Nations Integrated Mission in Timor-Leste

Final performance report of the United Nations Integrated Mission in Timor-Leste

Report of the Secretary-General

Summary

The final performance report of the United Nations Integrated Mission in Timor-Leste (UNMIT) includes information on the assets, outstanding liabilities and fund balance as at 30 June 2015 in respect of UNMIT, which are summarized as follows:

(Thousands of United States dollars)

<i>Description</i>	<i>Amount</i>
Cash assets ^a	8 116.0
Less: liabilities	253.0
Cash available	7 863.0
Assessments and other receivables ^b	602.0
Net assets (per financial statements)	8 465.0
Uncollected assessments and other accounts receivable (provided against, under the International Public Sector Accounting Standards)	1 664.0
Fund balance	10 129.0

^a Comprising cash, cash equivalents and investments.

^b Including accrued interest receivable.



I. Introduction

1. The mandate of the United Nations Integrated Mission in Timor-Leste (UNMIT) was established by the Security Council in its resolution 1704 (2006) and extended by subsequent resolutions of the Council. The most recent extension of the mandate, authorized by the Council in its resolution 2037 (2012), ended on 31 December 2012.

Administrative liquidation

2. The administrative liquidation of UNMIT, including the disposal of assets, was carried out from 1 January to 30 June 2013.

Disposition of assets

3. Information on the final disposition of the assets of UNMIT was contained in the report of the Secretary-General dated 17 November 2014 ([A/69/589](#)). The General Assembly took note of the report in its resolution 69/298.

II. Financial performance

4. As shown in table 1, cumulative income to UNMIT since its inception on 25 August 2006 amounted to \$1,308,293,000, derived from assessed contributions (\$1,293,496,000), investment revenue (\$6,380,000) and other revenue (\$8,417,000). The total amount of assessed contributions was fully appropriated by the General Assembly for the operation and maintenance of UNMIT.

5. Cumulative expenditure for the period from 25 August 2006 to 30 June 2015 amounted to \$1,216,242,000, which was offset in part by the amount of \$15,744,000 relating to the cancellation of prior-period obligations, resulting in a net cumulative expenditure of \$1,200,498,000. The unencumbered balance realized by UNMIT during the same period amounted to \$107,795,000. Credits returned to Member States in respect of UNMIT since its inception totalled \$97,666,000. As at 30 June 2015, the fund balance amounted to \$10,129,000. Net assets as at 30 June 2015 stood at \$8,465,000, equivalent to the balance of the fund after allowing for provisions against uncollected assessments and other accounts receivable, where required under the International Public Sector Accounting Standards for the purposes of the financial statements.

Table 1
Cumulative income and expenditure from inception, and fund balance as at 30 June 2015

(Thousands of United States dollars)

Income	
Assessed contributions	1 293 496.0
Interest income/investment revenue	6 380.0
Miscellaneous income/other revenue	8 417.0
Cumulative income/revenue	1 308 293.0

Expenditure	
Cumulative expenditure from inception	1 216 242.0
Less: cancellation of prior-period obligations	15 744.0
Net cumulative expenditure	1 200 498.0
Unencumbered balance	107 795.0
Less: credits returned to Member States	97 666.0
Fund balance	10 129.0
Less: provision against uncollected assessments and other accounts receivable	1 664.0
Net assets (per financial statements)	8 465.0

6. Information on UNMIT assets, liabilities and fund balance as at 30 June 2015 is shown in table 2.

Table 2
Assets, liabilities and fund balance as at 30 June 2015
(Thousands of United States dollars)

Cash assets ^a	8 116.0
Less: liabilities	253.0
Cash available	7 863.0
Assessments and other receivables ^b	602.0
Net assets	8 465.0
Uncollected assessments and other accounts receivable (provided against, under the International Public Sector Accounting Standards)	1 664.0
Fund balance	10 129.0

^a Comprising cash, cash equivalents and investments.

^b Including accrued interest receivable.

III. Action to be taken by the General Assembly

7. The Secretary-General proposes that the cash balance of \$7,863,000 available in the UNMIT special account as at 30 June 2015 be credited to Member States.