



General Assembly

Distr.: General
19 November 2015

Original: English

Seventieth session

Agenda item 163

Financing of the United Nations Supervision Mission in the Syrian Arab Republic

Final performance report of the United Nations Supervision Mission in the Syrian Arab Republic

Report of the Secretary-General

Summary

The final performance report of the United Nations Supervision Mission in the Syrian Arab Republic (UNSMIS) includes information on the assets, outstanding liabilities and fund balance as at 30 June 2015 in respect of UNSMIS, which are summarized as follows:

(Thousands of United States dollars)

<i>Description</i>	<i>Amount</i>
Cash assets ^a	1 892.0
Less: liabilities	474.0
Cash available	1 418.0
Assessments and other receivables	542.0
Net assets (per financial statements)	1 960.0
Other accounts receivable (provided against, under the International Public Sector Accounting Standards)	373.0
Fund balance	2 333.0

^a Comprising cash, cash equivalents and investments.

The report also provides information on cumulative income and expenditure for UNSMIS through to 30 June 2015. The action to be taken by the General Assembly is set out in section III of the report.



I. Introduction

1. The mandate of the United Nations Supervision Mission in the Syrian Arab Republic (UNSMIS) was established by the Security Council in its resolution 2043 (2012) as from 21 April 2012 for an initial period of 90 days. By its resolution 2059 (2012) of 20 July 2012, the Council renewed the mandate of UNSMIS for a final period of 30 days, until 19 August 2012.

Administrative liquidation

2. The administrative liquidation of UNSMIS, including the disposition of assets, commenced on 20 August 2012. The assets were disposed of as at 15 September 2014.

Disposition of assets

3. Information on the final disposition of the assets of UNSMIS was contained in the report of the Secretary-General dated 18 November 2014 (A/69/594 and Corr.1 dated 5 March 2015). The General Assembly took note of the report in its resolution 69/304.

II. Financial performance

4. As shown in table 1 below, cumulative income to UNSMIS since its inception on 21 April 2012 amounted to \$24,387,000, derived from assessed contributions (\$24,001,000), investment revenue (\$41,000) and other revenue (\$345,000). The total amount of assessed contributions was fully appropriated by the General Assembly for the operation and maintenance of UNSMIS.

5. Expenditure for the period from 21 April 2012 to 30 June 2015 amounted to \$24,646,000, which was offset in part by the amount of \$2,592,000 relating to the cancellation of prior-period obligations, resulting in net cumulative expenditure of \$22,054,000. The unencumbered balance of UNSMIS amounted to \$2,333,000. Net assets as at 30 June 2015 stood at \$1,960,000, equivalent to the balance of the fund after allowing for provisions against uncollected 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	24 001.0
Interest income/investment revenue	41.0
Miscellaneous income/other revenue	345.0
Cumulative income/revenue	24 387.0

Expenditure	
Cumulative expenditure from inception	24 646.0
Less: cancellation of prior-period obligations	2 592.0
Net cumulative expenditure	22 054.0
Unencumbered balance	2 333.0
Credits returned to Member States	–
Fund balance	2 333.0
Less: provision against uncollected other accounts receivable	373.0
Net assets (per financial statements)	1 960.0

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

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

<i>Description</i>	<i>Amount</i>
Cash assets ^a	1 892.0
Less: liabilities	474.0
Cash available	1 418.0
Assessments and other receivables	542.0
Net assets (per financial statements)	1 960.0
Other accounts receivable (provided against, under the International Public Sector Accounting Standards)	373.0
Fund balance	2 333.0

^a Comprising cash, cash equivalents and investments.

III. Action to be taken by the General Assembly

7. The Secretary-General proposes that the cash balance of \$1,418,000 available in the special account of UNSMIS as at 30 June 2015 be credited to Member States.