



General Assembly

Distr.: General
25 November 2015

Original: English

Seventieth session

Agenda item 160

Financing of the United Nations Multidimensional Integrated Stabilization Mission in Mali

Cash position of the United Nations Multidimensional Integrated Stabilization Mission in Mali as at 9 October 2015

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 on the cash position of the United Nations Multidimensional Integrated Stabilization Mission in Mali (MINUSMA) as at 9 October 2015 ([A/70/443](#)). During its consideration of the report, the Committee met with representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses received on 24 November 2015.

I. Background

2. By its resolution 68/259 B, the General Assembly appropriated the amount of \$830,701,700 for the maintenance of MINUSMA for the period from 1 July 2014 to 30 June 2015. Subsequently, following the adoption of Security Council resolution 2164 (2014), the Secretary-General submitted a note on the financing arrangements for MINUSMA for the period from 1 July 2014 to 30 June 2015 ([A/69/828](#)), in which he requested an additional appropriation and assessment in the amount of \$80,336,300.

3. In its related report ([A/69/889](#)), the Advisory Committee considered the cash position of the Mission as at 17 March 2015 and was of the view that there was no need at that stage for an additional appropriation or assessment. The Committee recommended that the General Assembly authorize the Secretary-General to enter into commitments in an amount not to exceed \$80,336,300 for the maintenance of MINUSMA for the 2014/15 period (para. 10). By its resolution 69/289 A, the General Assembly endorsed the recommendation of the Advisory Committee and authorized the Secretary-General to enter into commitments in a total amount not



exceeding \$80,336,300 for the 2014/15 period. The Assembly also requested the Secretary-General to keep the cash position of the Mission under review and, on an exceptional basis, to report thereon during the main part of its seventieth session. The report of the Secretary-General (A/70/443) was submitted pursuant to that request.

II. Cash position of the Mission

4. The report of the Secretary-General indicates that preliminary figures for the 2014/15 period show total expenditure for the maintenance of MINUSMA at \$906,199,000, against approved resources of \$911,038,000, reflecting underutilization of \$4,839,000, or 0.5 per cent. At the end of June 2015, \$605,769,000 had been disbursed in payments, with \$300,430,000 remaining in unliquidated obligations (A/70/443, para. 7). Upon enquiry, the Advisory Committee was provided with a breakdown of the unliquidated obligations for the financial period, reflecting unliquidated obligations in the amount of \$169,857,200 as at 31 October 2015. From the breakdown, the Committee notes a number of significant outstanding obligations, for example unliquidated obligations in respect of the acquisition of vehicles in the amount of \$857,877 and information technology spare parts and supplies in the amount of \$1,484,103, both with a delivery date of 30 June 2016. **The Committee will examine the Mission's unliquidated obligations in more detail in the context of the performance report for the 2014/15 period.**

5. The Secretary-General states in his report that preliminary unaudited financial statements indicate that, as at 30 June 2015, cash, cash equivalents and investments amounted to \$330,137,000, and cumulative assessments receivable from Member States totalled \$30,728,000, which would be adequate to meet the Mission's obligations as they fall due, assuming the Mission's proportionate share (\$251,568,000) of the United Nations investment pool can be liquidated readily (ibid., paras. 8-9). Upon enquiry, the Advisory Committee was provided with a table showing peacekeeping operations' and other entities' share of cash, cash equivalents and investments as at 2 November 2015, with the Mission's share standing at \$338,000,000 (annex I).

6. The Advisory Committee was informed that the United Nations Treasury invested funds pooled from the United Nations Secretariat entities and other participating entities, which were commingled and invested on a pool basis with each participant share being equivalent to the amount of cash invested. Cash pools comprised participating funds' share of cash and term deposits, short-term and long-term investments and accrual of investment income, all of which were managed in the pools, and the United Nations Treasury maintained sufficient cash and marketable securities to meet commitments as and when they fell due. The Committee was also informed that the major portion of the pools' cash and cash equivalents and investments were available within one day's notice to support operational requirements and that the only assets held were those that had a readily available market value and could be easily converted to cash. **The Advisory Committee intends to revert to the operation of the investment pool and its holdings, including its governance structure, checks and balances and decision-making process, in the context of its next report on cross-cutting issues related to peacekeeping operations.**

7. According to the Secretary-General, as at 9 October 2015, cash on hand for the Mission amounted to \$540,400,000, while the three-month operating reserve stood at \$167,402,100, resulting in a cash balance of \$372,997,900. As it is estimated that a total of \$52,953,000 will be required in December 2015 to cover the cost of reimbursement payments to contributing Governments for the services rendered by their contingents in MINUSMA, it is envisaged on the basis of the current cash position that the Mission will have sufficient cash reserves for payments until the end of December 2015 (A/70/443, para. 10). Upon enquiry, the Advisory Committee was provided with information on the Mission's cash position and monthly expenditure from July 2014 to September 2015, which indicates significant monthly cash holdings and variances in expenditure from month to month (see annex II). **The Advisory Committee expects that detailed information in this regard will be provided in the performance report of the Secretary-General for the 2014/15 period. The Committee intends to revert to the issue of cash management in peacekeeping operations, including the operating reserve and the impact of the International Public Sector Accounting Standards and Umoja on monthly expenditure patterns, in the context of its reports on peacekeeping operations. The Committee will also review the issue as it relates to MINUSMA, specifically in the context of its performance report for the 2014/15 financial period.**

8. According to the report, it is envisaged that the Mission will have sufficient flexibility in the management of its Special Account to meet its cash liabilities until 30 June 2016. It is also stated that, as the commitment authority has been utilized, appropriations and assessments on Member States will be required and that the Secretary-General will address the issue in the context of the performance report of MINUSMA for the 2014/15 financial period (A/70/443, para. 17).

III. Conclusion

9. The Advisory Committee recalls that the General Assembly, by its resolution 69/289 A, authorized the Secretary-General to enter into commitments for the 2014/15 period and requested the Secretary-General to keep the cash position of the Mission under review. The Committee considers that the Assembly's authorization of a commitment authority is borne out by a review of the Mission's cash position as at 9 October 2015. The Committee will analyse the requirement for additional appropriation and assessment in respect of the 2014/15 financial period in the context of the performance report. The Committee recommends that the General Assembly take note of the report of the Secretary-General.

Annex I

Peacekeeping operations' and other entities' share of cash, cash equivalents and investments as at 2 November 2015

(Millions of United States dollars)

MINURSO	9.3
MINUSCA	284.0
MINUSMA	338.0
MINUSTAH	93.0
MONUSCO	387.5
UNAMID	364.8
UNDOF	29.5
UNFICYP	22.6
UNIFIL	245.6
UNISFA	129.8
UNMIK	7.1
UNMIL	77.4
UNMISS	325.0
UNOCI	169.4
UNSOA	167.4
Subtotal	2 650.4
Peacekeeping support account	61.9
UNLB	24.0
Subtotal	85.9
MINURCA	-0.1
MINURCAT	42.0
MONUA	15.3
ONUB	2.3
ONUMOZ	0.3
ONUSAL	0.4
UNAMIR	16.2
UNAMSIL	6.1
UNIKOM	1.1
UNMEE	2.2
UNMIBH	5.1
UNMIH	17.1
UNMIS	26.7
UNMISSET	3.9
UNMIT	8.3

UNMLT	–
UNMOT	0.1
UNOMIG	1.3
UNOMIL	0.2
UNOSOM	0.1
UNPREDEP	6.6
UNPROFOR	75.9
UNSMIH	0.2
UNSMIS	3.0
UNTAC	0.5
UNTAG	0.5
UNTAES	5.2
Subtotal	240.5
Regular budget and Special Account	646.0
Subtotal	646.0
Peacekeeping Reserve Fund	138.7
Subtotal	138.7
United Nations General Fund	625.0
Special Account	19.0
Other general funds	27.0
Peacekeeping subfunds	3 217.0
International Tribunal for the Former Yugoslavia	74.0
International Criminal Tribunal for Rwanda	40.0
International Residual Mechanism for Criminal Tribunals	71.0
Capital master plan	45.0
Subtotal	4 119.0^a
Other trust funds and special funds in the Headquarters main pool	3 610.0
Subtotal	3 610.0
Total	11 490.5

(Footnotes on following page)

(Footnotes to annex I table)

Abbreviations: 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; MINUSCA, United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic; MINUSMA, United Nations Multidimensional Integrated Stabilization Mission in Mali; MINUSTAH, United Nations Stabilization 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; ONUMOZ, United Nations Operation in Mozambique; ONUSAL, United Nations Observer Mission in El Salvador; UNAMID, African Union-United Nations Hybrid Operation in Darfur; UNAMIR, United Nations Assistance Mission for Rwanda; UNAMSIL, United Nations Mission in Sierra Leone; UNDOF, United Nations Disengagement Observer Force; UNFICYP, United Nations Peacekeeping Force in Cyprus; UNIFIL, United Nations Interim Force in Lebanon; UNIKOM, United Nations Iraq-Kuwait Observation Mission; UNISFA, United Nations Interim Security Force for Abyei; UNLB, United Nations Logistics Base; 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; UNMISS, United Nations Mission in South 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; UNOCI, United Nations Operation in Côte d'Ivoire; UNOMIG, United Nations Observer Mission in Georgia; UNOMIL, United Nations Observer Mission in Liberia; UNOSOM, United Nations Operation in Somalia; UNPREDEP, United Nations Preventive Deployment Force; UNPROFOR, United Nations Protection Force; UNSMIH, United Nations Support Mission in Haiti; UNSMIS, United Nations Supervision Mission in the Syrian Arab Republic; UNSOA, United Nations Support Office for the African Union Mission in Somalia; UNTAC, United Nations Transitional Authority in Cambodia; UNTAG, United Nations Transition Assistance Group; UNTAES, United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium.

^a The variation in the summation is due to rounding.

Annex II

Trend in cash position and cumulative monthly expenditure, July 2014-September 2015

(Thousands of United States dollars)

	28 July 2014	25 August 2014	29 September 2014	27 October 2014	24 November 2014	29 December 2014	26 January 2015	23 February 2015	30 March 2015	27 April 2015	18 May 2015	29 June 2015	27 July 2015	31 August 2015	30 September 2015
Cash on hand	132 400.0	164 000.0	316 200.0	711 300.0	677 000.0	708 500.0	648 100.0	612 800.0	503 800.0	471 100.0	443 200.0	333 300.0	225 500.0	246 500.0	419 700.0
3-month operating reserve ^a	207 675.4	207 675.4	207 675.4	207 675.4	147 285.4	147 285.4	147 285.4	147 285.4	147 285.4	154 948.4	154 948.4	147 285.4	147 285.4	167 402.1	167 402.1
Remaining cash after 3-month operating reserve ^b	(75 275.4)	(43 675.4)	108 524.6	503 624.6	529 714.6	561 214.6	500 814.6	465 514.6	356 514.6	316 151.6	288 251.6	186 014.6	78 214.6	79 097.9	252 297.9
Monthly expenditure (cumulative)	37 339.2	89 922.0	204 496.8	249 945.0	390 133.1	450 932.7	478 026.6	535 741.6	609 000.8	636 139.7	689 018.2	905 474.5	145 555.3	207 806.4	267 060.1

^a Excludes reimbursements for countries contributing troops and formed police units.

^b The amount of cash available allows for the reimbursement of countries contributing troops and formed police units.