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Financing of the United Nations Mission in Liberia

Final performance report of the United Nations Mission in Liberia

Report of the Secretary-General

Summary

The present final performance report includes information on the assets, outstanding liabilities and fund balance as at 30 June 2020 in respect of the United Nations Mission in Liberia (UNMIL). This information is summarized as follows:

(Thousands of United States dollars)

<i>Description</i>	<i>Amount</i>
Cash assets ^a	7 636
Less: liabilities ^b	3 401
Cash available	4 235
Assessments and other receivables	10 047
Less: provision for credit returns	6 567
Fund balance	7 715
Less: provision against uncollected assessments and other accounts receivable (under the International Public Sector Accounting Standards)	9 646
Net deficit per financial statements	(1 931)

^a Comprising cash, cash equivalents and investments.

^b Excluding provision for credit returns.

The report also provides information on cumulative revenue and expenditure for UNMIL. The actions to be taken by the General Assembly are set out in section III of the report.



I. Introduction

1. The mandate of the United Nations Mission in Liberia (UNMIL) was established by the Security Council in its resolution [1509 \(2003\)](#). In its resolution [2333 \(2016\)](#), the Council extended the mandate for a final period until 30 March 2018. The Council also requested the Secretary-General to complete, by 30 April 2018, the withdrawal of all uniformed and civilian UNMIL components, other than those required to complete the Mission's liquidation.

Liquidation

2. The liquidation of UNMIL, including the disposal of assets, was carried out from 1 May to 30 June 2018.

Disposition of assets

3. Information on the final disposition of the assets of UNMIL was contained in the report of the Secretary-General dated 2 March 2020 ([A/74/726](#)). The General Assembly took note of the report in its resolution [74/289](#).

II. Financial performance

4. As shown in table 1, cumulative revenue to UNMIL since its inception on 1 August 2003 amounted to \$8,228,950,000, derived from assessed contributions (\$8,147,257,000), investment revenue (\$50,220,000) and other revenue (\$31,473,000). The total amount of assessed contributions was fully appropriated by the General Assembly for the operation and maintenance of UNMIL.

5. Cumulative expenditure for the period from 1 August 2003 to 30 June 2020 amounted to \$7,833,817,000, which was offset in part by the amount of \$154,495,000 relating to the cancellation of prior-period obligations, resulting in a net cumulative expenditure of \$7,679,322,000. The unencumbered balance realized by UNMIL during the same period amounted to \$549,628,000. Credits returned to Member States in respect of UNMIL since its inception totalled \$541,913,000. As at 30 June 2020, the fund balance amounted to \$7,715,000 and, 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, the net deficit as at 30 June 2020 stood at \$1,931,000.

Table 1

Cumulative revenue and expenditure from inception, and fund balance as at 30 June 2020

(Thousands of United States dollars)

<i>Description</i>	<i>Amount</i>
Revenue	
Assessed contributions	8 147 257
Investment revenue	50 220
Other revenue	31 473
Cumulative revenue	8 228 950

<i>Description</i>	<i>Amount</i>
Expenditure	
Cumulative expenditure from inception	7 833 817
Less: cancellation of prior-period obligations	154 495
Net cumulative expenditure	7 679 322
Unencumbered balance	549 628
Less: credits returned to Member States	541 913
Fund balance	7 715
Less: provision against uncollected assessments and other accounts receivable (under the International Public Sector Accounting Standards)	9 646
Net deficit per financial statements	(1 931)

6. Information on the assets, liabilities and fund balance for UNMIL as at 30 June 2020 is shown in table 2.

Table 2
Assets, liabilities and fund balance as at 30 June 2020

(Thousands of United States dollars)

<i>Description</i>	<i>Amount</i>
Cash assets ^a	7 636
Less: liabilities ^b	3 401
Cash available	4 235
Assessments and other receivables	10 047
Less: provision for credit returns	6 567
Fund balance	7 715
Less: provision against uncollected assessments and other accounts receivable (under the International Public Sector Accounting Standards)	9 646
Net deficit per financial statements	(1 931)

^a Comprising cash, cash equivalents and investments.

^b Excluding provision for credit returns.

7. The assets of UNMIL as at 30 June 2020 included \$10,047,000 in uncollected assessments (\$9,639,000) and other accounts receivable (\$408,000), against which a provision for doubtful debts has been made in the amount of \$9,646,000.

III. Action to be taken by the General Assembly

8. The Secretary-General proposes that the cash balance of \$4,235,000 available in the UNMIL special account as at 30 June 2020 be credited to Member States.