



# General Assembly

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## Seventy-fifth session

Agenda item 164

### Financing of the United Nations Mission in Liberia

## Final performance report of the United Nations Mission in Liberia

### Report of the Advisory Committee on Administrative and Budgetary Questions

#### I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the final performance report of the Secretary-General on the United Nations Mission in Liberia (UNMIL).<sup>1</sup> During its consideration of the report, the Committee received additional information and clarification from representatives of the Secretary-General, concluding with written responses dated 26 February 2021.

2. The mandate of UNMIL was established by the Security Council in its resolution [1509 \(2003\)](#) and extended in subsequent resolutions of the Council. In its resolution [2333 \(2016\)](#), the Council extended the mandate of the Mission for a final period until 30 March 2018. Information on the final disposition of the assets of UNMIL is contained in the report of the Secretary-General on the subject,<sup>2</sup> and the comments and recommendations of the Advisory Committee thereon are set out in its related report.<sup>3</sup>

#### II. Financial performance

3. Table 1 of the report of the Secretary-General<sup>4</sup> provides information on cumulative revenue and expenditure and on the fund balance, from the inception of the Mission on 1 August 2003 to 30 June 2020, as follows: (a) cumulative revenue amounted to \$8,228,950,000, comprising assessed contributions (\$8,147,257,000), investment revenue (\$50,220,000) and other revenue (\$31,473,000); (b) net cumulative expenditure amounted to \$7,679,322,000, reflecting cumulative

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<sup>1</sup> [A/75/684](#).

<sup>2</sup> [A/74/726](#).

<sup>3</sup> [A/74/828](#); see also General Assembly resolution [74/289](#).

<sup>4</sup> [A/75/684](#).



expenditure (\$7,833,817,000) offset by the cancellation of prior-period obligations (\$154,495,000); and (c) net deficit amounted to \$1,931,000, taking into account the fund balance of \$7,715,000 and allowing for the provision of \$9,646,000 against uncollected assessments and other accounts receivable. The Advisory Committee was informed, upon enquiry, that the provision of \$9,646,000 included uncollected assessments (\$9,639,000) and other accounts receivable (\$7,000) as at 30 June 2020.

4. As shown in table 2 of the report, on assets, liabilities and the fund balance, the cash available to the Mission as at 30 June 2020 amounted to \$4,235,000, reflecting the net result of cash assets (\$7,636,000) less liabilities (\$3,401,000). Upon enquiry, the Advisory Committee was provided with an update (see table below). The Committee notes from the table that, as a result of the receipt of assessed contributions and other receivables, as well as the settlement of liabilities, the cash available to the Mission increased to \$7,827,000 and the net assets of the Mission amounted to \$1,273,000 as at 31 January 2021.

#### **Assets, liabilities and fund balance of UNMIL as at 31 January 2021**

(Thousands of United States dollars)

<i>Description</i>	<i>Amount</i>
Cash assets <sup>a</sup>	8 956.0
Less: liabilities <sup>b</sup>	1 129.0
<b>Cash available</b>	<b>7 827.0</b>
Assessments and other receivables	8 363.0
Less: provision for credit returns	6 567.0
<b>Fund balance</b>	<b>9 623.0</b>
Less: provision against uncollected assessments and other accounts receivable (under the International Public Sector Accounting Standards)	8 350.0
<b>Net assets</b>	<b>1 273.0</b>

<sup>a</sup> Comprising cash, cash equivalents and investments.

<sup>b</sup> Excluding provision for credit returns.

5. **The Advisory Committee trusts that an update on the Mission's assets, liabilities, cash and fund balance will be provided to the General Assembly at the time of its consideration of the present report. In addition, the Committee trusts that information on the status of payments to troop- and police-contributing countries, and settlements of death and disability claims, will also be provided to the Assembly at the same time.**

6. **The Advisory Committee recalls the repeated calls by the General Assembly for all Member States to pay their assessed contributions on time, in full and without condition.**

### **III. Other matters**

7. The Advisory Committee discussed matters related to the final disposition of the assets of UNMIL, including the importance of documenting, updating and sharing lessons learned and best practices arising from recent dispositions of assets, in its

previous report on the final disposition of the assets of the Mission.<sup>5</sup> The General Assembly, in its resolution [74/289](#), endorsed the recommendation of the Committee that the Secretary-General develop a list of specific criteria to assess the success of the final disposition of asset process in a closing peacekeeping mission, for the consideration of the Assembly at its seventy-fifth session. The Committee requested, but did not receive, such information, and the Committee will revert to the matter in its forthcoming report on cross-cutting issues related to peacekeeping operations.

#### IV. Recommendation

8. The action to be taken by the General Assembly in connection with the final performance report on UNMIL is contained in paragraph 8 of the report of the Secretary-General.<sup>6</sup> **The Advisory Committee recommends that the cash balance, to be provided to the General Assembly by the Secretary-General at the time of consideration of the present report (see paras. 4–5 above), be credited to Member States.**<sup>7</sup>

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<sup>5</sup> See [A/74/828](#), paras. 8–9; see also para. 2 above.

<sup>6</sup> [A/75/684](#).

<sup>7</sup> See [A/70/856](#), para. 7, and [A/70/857](#), para. 7.