



# General Assembly

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### Financing of the United Nations Mission for Justice Support in Haiti

## Final performance report of the United Nations Mission for Justice Support in Haiti

### 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 2022 in respect of the United Nations Mission for Justice Support in Haiti and, owing to the use of the same special account for both missions, the United Nations Stabilization Mission in Haiti. This information is summarized as follows:

(Thousands of United States dollars)

<i>Description</i>	<i>Amount</i>
Cash assets <sup>a</sup>	10 429
Less: liabilities <sup>b</sup>	2 699
<b>Cash available</b>	<b>7 730</b>
Assessments, other receivables and advances	21 843
Less: provisions for credit returns	19 777
<b>Fund balance</b>	<b>9 796</b>
Provisions against uncollected assessments and other accounts receivable	21 837
<b>Net deficit (per financial statements)</b>	<b>(12 041)</b>

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

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



The report also provides information on cumulative revenue and expenditure for both missions. 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 Mission for Justice Support in Haiti (MINUJUSTH) was established by the Security Council in its resolution [2350 \(2017\)](#) and extended, in its resolutions [2410 \(2018\)](#) and [2466 \(2019\)](#), until 15 April 2019 and 15 October 2019, respectively.

### Special account

2. In its resolution [72/260 A](#), the General Assembly decided to continue to use for MINUJUSTH the special account established in accordance with its resolution [58/311](#) for the United Nations Stabilization Mission in Haiti (MINUSTAH), beginning on 16 October 2017.

3. The continued use by MINUJUSTH of the special account approved for MINUSTAH required that the cash balances for both missions were commingled and utilized for the settlement of outstanding liabilities for both missions. Consequently, combined financial statements have been issued for both missions since the 2017/18 period, when the mandate of MINUJUSTH was established.

4. In the light of the foregoing, the information on cumulative revenue and expenditure and fund balance, as well as on cash assets, liabilities and fund balance provided in tables 1 and 2, respectively, reflects the combined financial information for MINUSTAH and MINUJUSTH.

### Administrative liquidation

5. The administrative liquidation of MINUJUSTH, including the disposal of assets, was carried out from 15 October 2019 to 30 June 2020.

### Disposition of assets

6. Information on the final disposition of the assets of MINUJUSTH was contained in the report of the Secretary-General dated 10 March 2022 ([A/76/747](#)). The General Assembly took note of the report in its resolution [76/286](#).

## II. Financial performance

7. As shown in table 1, cumulative income to MINUSTAH and MINUJUSTH since the inception of MINUSTAH on 1 June 2004 amounted to \$8,133,182,000, derived from assessed contributions (\$8,077,718,000), investment revenue (\$31,227,000) and other revenue (\$24,237,000). The total amount of assessed contributions was fully appropriated by the General Assembly for the operation and maintenance of MINUSTAH and MINUJUSTH.

8. Cumulative expenditure for the period from 1 June 2004 to 30 June 2022 amounted to \$7,782,217,000, which was offset in part by the amount of \$163,569,000 relating to the cancellation of prior-period obligations, resulting in a net cumulative expenditure of \$7,618,648,000. The unencumbered balance realized by the missions during the same period amounted to \$514,534,000. Credits returned to Member States in respect of the missions since inception totalled \$504,738,000. As at 30 June 2022, the fund balance amounted to \$9,796,000. The net deficit as at that date stood at \$12,041,000, 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 revenue and expenditure from inception, and fund balance as at 30 June 2022**

(Thousands of United States dollars)

<b>Income</b>	
Assessed contributions	8 077 718
Investment revenue	31 227
Other revenue	24 237
<b>Cumulative income/revenue</b>	<b>8 133 182</b>
<b>Expenditure</b>	
Cumulative expenditure	7 782 217
Less: cancellation of prior-period obligations	163 569
<b>Net cumulative expenditure</b>	<b>7 618 648</b>
Unencumbered balance	514 534
Less: credits returned to Member States	504 738
<b>Fund balance</b>	<b>9 796</b>
Less: provision against uncollected assessments and other accounts receivable	21 837
<b>Net deficit (per financial statements)</b>	<b>(12 041)</b>

9. Information on the assets, liabilities and fund balance for MINUSTAH and MINUJUSTH as at 30 June 2022 is shown in table 2.

Table 2  
**Assets, liabilities and fund balance as at 30 June 2022**

(Thousands of United States dollars)

Cash assets <sup>a</sup>	10 429
Less: liabilities <sup>b</sup>	2 699
<b>Cash available</b>	<b>7 730</b>
Assessments, other receivables and advances	21 843
Less: provisions for credit returns	19 777
<b>Fund balance</b>	<b>9 796</b>
Provisions against uncollected assessments and other accounts receivable	21 837
<b>Net deficit (per financial statements)</b>	<b>(12 041)</b>

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

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

10. The assets of MINUSTAH and MINUJUSTH as at 30 June 2022 included \$21,836,642 in uncollected assessments, against which an equivalent provision for doubtful debts has been made.

### **III. Action to be taken by the General Assembly**

- 11. The Secretary-General proposes that the cash balance of \$7,730,000 available in the special account for MINUSTAH and MINUJUSTH as at 30 June 2022 be credited to Member States.**
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