



# General Assembly

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## Seventy-eighth session

Agenda item 146

### Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

## Updated financial position of closed peacekeeping missions as at 30 June 2023

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

#### I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on the updated financial position of closed peacekeeping missions as at 30 June 2023 ([A/78/689](#)). During its consideration of the report, the Advisory Committee received additional information and clarification from the representatives of the Secretary-General, concluding with written responses dated 20 February 2024.

2. The Secretary-General indicates in his report that updated information is provided on the financial position of 30 closed peacekeeping missions since his previous report ([A/76/553](#)).<sup>1</sup> In its resolution [77/310](#), the General Assembly decided to include in the report two missions (the United Nations Stabilization Mission in Haiti (MINUSTAH) and the United Nations Mission for Justice Support in Haiti (MINUJUSTH)) that have closed during recent years (see para. 8 below); in its decision 77/548 C, its consideration of two other closed missions (the United Nations Operation in Côte d'Ivoire (UNOCI) and the United Nations Mission in Liberia (UNMIL)) and the African Union-United Nations Mission in Darfur (UNAMID) has been deferred to the seventy-eighth session and is not included in the report ([A/78/689](#), para. 2). Upon enquiry, it was confirmed to the Advisory Committee that UNAMID could not yet be included in the report of the Secretary-General on closed peacekeeping missions as a final performance report remained to be issued for the mission (see also para. 16 below). The Committee was also informed, upon enquiry, that, should the Assembly approve the proposed mechanism for the return of cash surplus in operationally closed peacekeeping operations (see paras. 12–17 below and annex III), UNOCI and UNMIL would automatically be added to the closed

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<sup>1</sup> The related report of the Advisory Committee ([A/76/738](#)) was submitted on 4 March 2022. The General Assembly adopted resolution [76/280](#) on closed peacekeeping missions.



peacekeeping missions agenda item and would contribute to the settlement of liabilities of troop- and police-contributing countries (see also [A/78/689](#), para. 43 (c) and para. 15 below).

## II. Consolidated financial information

### Updated financial position

3. The Secretary-General indicates in his report that, as at 30 June 2023, of the 30 closed peacekeeping missions, 15 missions<sup>2</sup> had net cash surpluses and 15 missions<sup>3</sup> had net cash deficits, as follows:

(a) Fifteen closed peacekeeping missions had consolidated net cash surpluses available for credit to Member States totalling \$207,200, reflecting cash assets of \$18,471,000 and liabilities of \$18,263,800, and representing a decrease of \$20,810,700 compared with the net cash available (\$21,017,900) as at 30 June 2022, due primarily to new credits of \$21,805,300 issued to Member States (*ibid.*, paras. 14–21 and tables 2–4);

(b) Fifteen closed peacekeeping missions had net cash deficits totalling \$159,512,000, with liabilities (\$280,925,000) comprising: (i) \$35,798,600 in claims owed to troop-contributing countries; (ii) \$163,624,500 in credits; (iii) \$575,500 in overpayments by Member States; and (iv) \$80,926,400 in other liabilities, resulting from loans from other closed missions and the Peacekeeping Reserve Fund (*ibid.*, paras. 22–24, tables 5 and 6 and annex). The Advisory Committee was informed, upon enquiry, that overpayments occur when a Member State pays more than the assessed amount payable and are classified as a liability returnable to the Member State pending its notification as to the preferred disposition of the overpaid amount.

<sup>2</sup> United Nations Mission in the Central African Republic and Chad (MINURCAT), United Nations Operation in Burundi (ONUB), United Nations Observer Group in Central America/United Nations Observer Group in Central America (ONUCA)/United Nations Observer Mission in El Salvador (ONUCA/ONUSAL), United Nations Mission in Sierra Leone/United Nations Observer Mission in Sierra Leone (UNAMSIL/UNOMSIL), United Nations Iran-Iraq Military Observer Group (UNIIMOG), United Nations Iraq-Kuwait Observation Mission (UNIKOM), United Nations Mission in Ethiopia and Eritrea (UNMEE), United Nations Mission in the Sudan (UNMIS), United Nations Integrated Mission in Timor-Leste (UNMIT), United Nations Military Liaison Team in Cambodia (UNMLT), United Nations Mission of Observers in Tajikistan (UNMOT), United Nations Observer Mission in Liberia (UNOMIL), United Nations Preventive Deployment Force (UNPREDEP), United Nations Supervision Mission in the Syrian Arab Republic (UNSMIS) and United Nations Transition Assistance Group (UNTAG).

<sup>3</sup> United Nations Verification Mission in Guatemala (MINUGUA), United Nations Mission in the Central African Republic (MINURCA), United Nations Stabilization Mission in Haiti/United Nations Mission for Justice Support in Haiti (MINUSTAH/MINUJUSTH), United Nations Operation in Mozambique (ONUMOZ), United Nations Angola Verification Mission/United Nations Observer Mission in Angola (UNAVEM/MONUA), United Nations Mission in Bosnia and Herzegovina (UNMIBH), United Nations Mission in Haiti (UNMIH), United Nations Observer Mission in Georgia (UNOMIG), United Nations Observer Mission Uganda-Rwanda/United Nations Assistance Mission for Rwanda (UNOMUR/UNAMIR), United Nations Operation in Somalia (UNOSOM), United Nations Peace Forces (UNPF), United Nations Support Mission in Haiti/United Nations Transition Mission in Haiti/United Nations Civilian Police Mission in Haiti (UNSMIH/UNTMIH/MIPONUH), United Nations Transitional Authority in Cambodia (UNTAC) United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium (UNTAES)/Civilian Police Support Group and United Nations Transitional Administration in East Timor/United Nations Mission of Support in East Timor (UNTAET/UNMISSET).

4. With regard to outstanding assessments from Member States, it is indicated in the report of the Secretary-General that, as at 30 June 2023, unpaid assessments to the 30 closed peacekeeping missions totalled \$377,165,000: (a) for the 15 closed missions that had net cash surpluses, outstanding payments of assessments amounted to \$291,000, and Member States settled outstanding assessments with respect to UNMIS (\$78,900) during the financial year; and (b) for the 15 closed missions that had net cash deficits, the deficit from outstanding payments of assessments amounted to \$376,874,000, and Member States settled outstanding assessments with respect to the United Nations Peace Forces (UNPF) (\$46,800), the United Nations Transitional Authority in Cambodia (UNTAC) (\$15,200), the United Nations Angola Verification Mission/United Nations Observer Mission in Angola (UNAVEM/MONUA) (\$9,300), the United Nations Operation in Mozambique (ONUMOZ) (\$4,800), the United Nations Observer Mission Uganda-Rwanda/United Nations Assistance Mission for Rwanda (UNOMUR/UNAMIR) (\$4,500), the United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium (UNTAES) (\$4,300), the United Nations Mission in Bosnia and Herzegovina (UNMIBH) (\$3,000) and the United Nations Mission in Haiti (UNMIH) (\$2,000) during the financial year (*ibid.*, paras. 4, 5, 19, 22, 28 and annex). The Advisory Committee was provided, upon enquiry, with updated information, as at 31 January 2024, on unpaid assessments, cash assets, total liabilities and net cash balances of closed peacekeeping missions (see annex I below). **The Advisory Committee underscores the repeated calls by the General Assembly for all Member States to fulfil their financial obligations as set out in the Charter of the United Nations on time, in full and without conditions (most recently in resolution 76/280, para. 3).**

5. Upon enquiry, the Advisory Committee was informed of the efforts by the Secretary-General, both formal and informal, to reduce outstanding contributions, including: a comprehensive annual review of contributions payable; updates on the financial situation of the Organization to the Fifth Committee; notes verbales and bilateral meetings with Member States; and updates via the Umoja contributions portal and increasing awareness of the benefits of the portal. The Advisory Committee also received, upon enquiry, information on the evolution in net cash available in closed peacekeeping missions, with net cash surpluses and net cash deficits, for the period from 30 June 2011 to 31 January 2024, as set out in the table below.

**Net cash balances in closed peacekeeping missions, 30 June 2011–31 January 2024**

(Thousands of United States dollars)

<i>Date</i>	<i>Net cash available in missions with a surplus</i>	<i>Net cash available in missions with a deficit</i>	<i>Total net cash available</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)=(1)+(2)</i>
30 June 2011	27 562	(86 814)	(59 252)
30 June 2012	28 188	(86 719)	(58 531)
30 June 2013	46 983	(86 709)	(39 726)
30 June 2014	58 978	(86 700)	(27 722)
30 June 2015	70 019	(86 475)	(16 456)
30 June 2016	67 663	(86 102)	(18 439)
30 June 2017	85 347	(86 041)	(694)
30 June 2018	93 122	(85 610)	7 512
30 June 2019	89 963	(85 590)	4 373

<i>Date</i>	<i>Net cash available in missions with a surplus</i>	<i>Net cash available in missions with a deficit</i>	<i>Total net cash available</i>
	(1)	(2)	(3)=(1)+(2)
30 June 2020	149 662	(85 522)	64 140
30 June 2021	159 448	(85 604)	73 844
30 June 2022	161 257	(81 686)	79 571
30 June 2023 <sup>a</sup>	207	(159 512)	(159 305)
31 January 2024 <sup>b</sup>	410	(159 282)	(158 872)

<sup>a</sup> Nine surplus missions from June 2022 were reclassified as deficit missions in June 2023. In addition, MINUSTAH/MINUJUSTH, a deficit mission, was newly added in line with General Assembly resolution 77/310.

<sup>b</sup> One deficit mission (United Nations Observer Mission in Georgia (UNOMIG)) from June 2023 was reclassified as a surplus mission in January 2024.

6. **The Advisory Committee notes that the overall cash position of the closed peacekeeping missions is currently in a net cash deficit, particularly in view of the sharp increase in deficit missions. The Committee trusts that the Secretary-General will provide an update on the net cash balances and further details of his efforts to reduce outstanding contributions to the General Assembly during its consideration of the present report and in the next report.**

#### **Payments to troop- and police-contributing countries**

7. The Secretary-General, in the annex to his report, provides the amounts owed to troop- and police-contributing countries, totalling \$38,476,900 as at 30 June 2023, of which an amount of \$2,678,300 was due to the 15 closed missions with net cash surpluses and an amount of \$35,798,600 was due to the 15 closed missions with net cash deficits. The Secretary-General also indicates that, of the total amount of \$81.4 million in liabilities owed to 27 troop- and police-contributing countries, \$43.1 million in liabilities to 21 countries had been settled as at 30 June 2023 on the basis of instructions received regarding disposition and that, following the reporting period, as at 30 September 2023, liability claims with an additional three countries were settled for an amount of \$8.3 million. Instructions with regard to the disposition of the remaining \$30.0 million were pending from three troop- and police-contributing countries (A/78/689, paras. 9 and 10). Upon enquiry, the Advisory Committee was informed that the amount of \$81.4 million represented all liabilities owed to troop- and police-contributing countries in all closed peacekeeping operations, with both cash deficits and surplus, and that, in line with the provisions of General Assembly resolution 76/280, the Secretariat had presented options for the use of the amounts owed to troop- and police-contributing countries as an offset against assessed contributions balances owed in other peacekeeping operations, as voluntary contributions to support the work of the United Nations or as a return of funds owed through wire transfer. Upon further enquiry, the Committee was also informed that, also based on the provisions of resolution 76/280, credits to Member States were classified as “returnable” and “non-returnable”, whereby only Member States that had paid assessed contributions in full to closed peacekeeping operations were provided access to credits. **The Advisory Committee is of the opinion that, subject to the decisions of the General Assembly on the modalities of payment, the Secretary-General should prioritize the timely payment of liabilities to troop- and police-contributing countries (see resolution 76/280, para. 5 (b)) and trusts that updated information on payments to troop- and police-contributing countries will be provided to the General Assembly at the time of its consideration of the present report.**

### Loans from closed peacekeeping missions

8. With respect to loans to closed peacekeeping operations, the Secretary-General indicates in his report that new loans totalling \$44,820,300 were made during the reporting period ending 30 June 2023 to the United Nations Mission in the Central African Republic (MINURCA), the United Nations Operation in Somalia (UNOSOM) and UNTAC from closed missions with available cash balances in order to pay outstanding claims of troop- and police-contributing countries (*ibid.*, paras. 29–31 and table 7). Upon enquiry, the Advisory Committee was informed that loans were made to the three missions in line with the provisions of paragraph 5 (b) of General Assembly resolution [76/280](#), by cross-borrowing \$44.8 million from four lending mission accounts (UNPF, UNOMUR/UNAMIR, UNAVEM/MONUA and UNMIH), which were selected owing to their large available cash balances and with a view to minimizing the number of transactions. In this regard, the Committee also notes that, in line with General Assembly resolution [77/310](#), the report of the Secretary-General now includes information on the net cash balance of MINUSTAH/MINUJUSTH, which amounts to a net deficit cash balance of \$4,900,100, comprising liabilities of \$18,857,900 and cash assets of \$13,957,800 as at 30 June 2023 (*ibid.*, paras. 34 and 35 and annex).

9. With regard to prior loans made within closed peacekeeping operations, the Secretary-General indicates in his report that outstanding loans carried forward remained unchanged during the reporting period as compared with the previous period (see [A/76/553](#), paras. 12 and 24), in the amount of \$23,828,300 of loans from closed peacekeeping missions with net cash surpluses to those with net cash deficits, including for the United Nations Support Mission in Haiti United Nations Transition Mission in Haiti/United Nations Civilian Police Mission in Haiti (UNSMIH/UNTMIH/MIPONUH) (\$7,366,500), MINURCA (\$3,517,400) and the United Nations Verification Mission in Guatemala (MINUGUA) (\$124,400), and \$12,820,000 owed by MINURCA to the Peacekeeping Reserve Fund since February 2000 ([A/78/689](#), para. 36).

10. With regard to the regular budget and active peacekeeping missions, the Secretary-General does not indicate in his report any new or outstanding loans made during the reporting period. Upon enquiry, the Advisory Committee received an annualized update of annex II of its previous report ([A/76/738](#)) on cash balances, liabilities and outstanding loans for the 15 peacekeeping missions with cash surplus at year end from June 2016 to January 2024 (see annex II below).

11. **The Advisory Committee notes that no loans from closed peacekeeping operations either to active peacekeeping operations or to the regular budget occurred during the reporting period and trusts that updated information will be provided, if necessary, to the General Assembly during its consideration of the present report and in the next report.**

## III. Other matters

### Proposed mechanism for the return of net cash surpluses

12. The Secretary-General includes in his report a proposal for a mechanism to handle the return of net cash surplus balances in line with the principles of General Assembly resolution [76/280](#). It is indicated that, while financial regulation 3.2 outlines the established mechanism for the programme budget whereby balances surrendered are adjusted against assessed contributions for the current period, no such mechanism exists as yet for peacekeeping operations. The Secretary-General also indicates that, for operationally closed peacekeeping operations, the process has been

complex and involved retention of surplus cash on a case-by-case basis since the fifty-seventh session, notably to address the liquidity situation of the Organization in recent periods (A/78/689, paras. 39 and 41). The Secretary-General therefore proposes to establish a recurrent mechanism by which:

(a) All outstanding liabilities, including outstanding claims of troop- and police-contributing countries, in operationally closed peacekeeping missions would be settled as a matter of priority. In this regard, the Secretary-General would be authorized to cross-borrow any remaining cash available in operationally closed peacekeeping missions in order to facilitate the payment of outstanding liabilities, prioritizing the claims for troop- and police-contributing country reimbursement by countries without arrears in the operationally closed peacekeeping missions;

(b) The Secretary-General would be authorized, without an individual annual resolution after the action in (a) above, to return any net cash surplus that may arise in operationally closed peacekeeping missions to Member States that have fulfilled their financial obligations in full to the operationally closed missions in accordance with the scale applicable to the mission's last assessment;

(c) A closed peacekeeping operation that has already submitted its final performance report would automatically be transferred from that mission's individual agenda item and included in the report with the updated financial position of other closed peacekeeping missions (*ibid.*, para. 43).

13. The Secretary-General highlights in his report that such a mechanism would increase the predictability for the settlement of outstanding liabilities, including claims of troop- and police-contributing countries, and the efficiency of decision-making by the General Assembly on the matter. Transparency and accountability would also continue to be ensured through annual reporting on the updated financial position in the closed peacekeeping missions report. It is also noted in the report that, while the mechanism would contribute to a more efficient settlement of liabilities, addressing the delayed payment of outstanding assessed contributions by Member States is the only long-term solution for the timely closure of peacekeeping operations (*ibid.*, paras. 44–46; see also para. 4 above and para. 15 below).

14. Upon enquiry, the Advisory Committee was provided with a comparison of the current procedure for the return of cash surplus with the proposed mechanism, which is contained in annex III below. The Committee was informed that the proposed model institutionalizes the objectives contained in paragraph 5 of resolution 76/280 and is intended to prioritize payment of outstanding troop- and police-contributing country liabilities to countries without arrears, with any net surplus cash remaining at the end of the financial period being returned to Member States that have fulfilled their financial obligations in full to all the closed peacekeeping missions. In this regard, it was indicated to the Committee that settlement of outstanding liabilities would become more predictable with the ability to cross-borrow available cash from closed peacekeeping missions and that the adoption of the proposed mechanism would not require any changes to the financial regulations and rules.

15. The Advisory Committee was further informed, upon enquiry, that were the General Assembly to repeat its decisions as contained in paragraph 5 of resolution 76/280 then, using the methodology applied, 170 Member States would be eligible to receive a total share amounting to \$148,745 of the \$207,200 net cash surplus available as at 30 June 2023, with most Member States receiving a share of the credit amounting to less than \$10,000, and 5 Member States receiving credits from \$10,000 to \$32,000. As at 31 January 2024, the Committee was informed, upon enquiry, that the available cash net surplus in the closed peacekeeping missions amounted to \$409,700. Upon further enquiry, the Committee also received projections of the return of net cash surplus available in UNMIL and UNOCI and notes that, should the mechanism be

adopted, and, using the methodology applied for resolution [76/280](#), Member States that had paid in full for all applicable closed missions would be eligible to receive a further share of the available cash surplus of \$8,570,794 in UNMIL and \$4,141,865 in UNOCI. The amount of surplus cash not returnable to Member States would be available for cross-borrowing to settle outstanding liabilities in missions with a net cash deficit, with priority given to the claims of troop- and police-contributing countries. It was highlighted to the Committee that, should additional Member States pay their assessments in full, the number of Member States with access to their credits in the net cash surplus available above would increase.

16. With regard to the proposed automatic transfer of agenda items for operationally closed peacekeeping missions to the closed peacekeeping missions agenda item, the Advisory Committee was informed, upon enquiry, that should Member States have concerns regarding the closure of a particular peacekeeping mission, for example, UNAMID, then any decisions made by the General Assembly following the inclusion of an operationally closed peacekeeping mission under the closed peacekeeping missions agenda item would be superseded by subsequent decisions made by the Assembly in future periods, where they conflict with earlier decisions. The Committee was also informed, upon further enquiry, that, should the proposed mechanism be adopted by the General Assembly, the inclusion of a closed peacekeeping mission in the closed peacekeeping agenda item would apply regardless of the status of consideration by the Assembly of the mission's final performance report.

17. **The Advisory Committee notes the potential opportunities under the proposed mechanism for the return of cash surpluses, in particular the increased predictability of cash supply in the settlement of liabilities owed to troop- and police-contributing countries. The Committee also notes, however, that certain aspects of the proposal need to be further clarified to the General Assembly at the time of its consideration of the present report, including: (a) the effectiveness of the mechanism in the settlement of other liabilities owed, such as goods supplied and services rendered; (b) the impact on the patterns of payment of contributions in the closing phases of missions; and (c) the decision-making authority of Member States over the assessed contributions, including with regard to surplus cash available in closed peacekeeping operations.**

#### **IV. Actions to be taken by the General Assembly**

18. The actions to be taken by the General Assembly are indicated in paragraph 47 of the report of the Secretary-General ([A/78/689](#)). **Subject to its observations and recommendations above, the Advisory Committee considers that these are policy matters for the consideration of the General Assembly (see para. 17 above).**

## Annex I

## Unpaid assessments, cash assets, total liabilities and net cash balances of closed peacekeeping missions as at 31 January 2024

(Thousands of United States dollars)

Mission	Accounts payable to Member States									
	Unpaid assessments	Cash assets as at 31 January 2024	Amounts owed to troop- and police-contributing countries	Declared credits returnable to Member States	Credits to Member States with unpaid assessments <sup>a</sup>	Declared credits (total)	Overpayment	Other liabilities <sup>b</sup>	Total liabilities	Net cash balance as at 31 January 2024
	(1)	(2)	(3)	(4)	(5)	(6)=(4)+(5)	(7)	(8)	(9)=(3)+(6)+(7)+(8)	(10)=(2)+(9)
<b>Missions with net cash surpluses<sup>c</sup></b>										
MINURCAT	48.3	1 138.3	–	(301.9)	(769.5)	(1 071.4)	(4.6)	–	(1 076.0)	62.3
ONUB	1.5	553.5	(46.4)	(65.2)	(412.3)	(477.5)	(0.7)	–	(524.6)	28.9
ONUCA/ONUSAL	76.5	187.8	–	(37.9)	(142.4)	(180.3)	–	–	(180.3)	7.5
UNAMSIL/UNOMSIL	9.6	587.2	(2.9)	(82.9)	(476.9)	(559.8)	(0.5)	–	(563.2)	24.0
UNIIMOG	2.0	159.9	–	(28.0)	(128.9)	(156.9)	–	–	(156.9)	3.0
UNIKOM	65.6	206.8	–	(25.4)	(170.6)	(196.0)	–	–	(196.0)	10.8
UNMEE	1.3	787.5	(39.4)	(115.9)	(589.5)	(705.4)	(0.3)	–	(745.1)	42.4
UNMIS	79.0	2 444.5	–	(413.4)	(1 961.4)	(2 374.7)	–	–	(2 374.7)	69.8
UNMIT	3.0	764.1	–	(176.9)	(540.6)	(717.5)	(0.0)	–	(717.5)	46.7
UNMLT	–	0.7	–	(0.2)	(0.5)	(0.7)	–	–	(0.7)	0.0
UNMOT	–	45.8	(1.3)	(4.1)	(38.1)	(42.2)	–	–	(43.5)	2.4
UNOMIG	3 776.1	185.7	–	(33.7)	(149.9)	(183.6)	(0.0)	–	(183.6)	2.1
UNOMIL	1.0	75.6	–	(10.5)	(61.8)	(72.3)	–	–	(72.3)	3.3
UNPREDEP	1.0	3 425.4	(2 588.3)	(78.8)	(665.4)	(744.1)	–	–	(3 332.5)	92.9
UNSMIS	0.4	66.3	–	(9.6)	(44.5)	(54.0)	(6.6)	–	(60.6)	5.7
UNTAG	2.0	309.5	–	(55.4)	(246.2)	(301.6)	–	–	(301.6)	7.9
<b>Subtotal</b>	<b>4 067.2</b>	<b>10 938.7</b>	<b>(2 678.3)</b>	<b>(1 439.7)</b>	<b>(6 398.2)</b>	<b>(7 837.9)</b>	<b>(12.7)</b>	<b>–</b>	<b>(10 528.9)</b>	<b>409.7</b>
<b>Missions with net cash deficits<sup>c</sup></b>										
MINUGUA	144.4	1.3	–	–	–	–	–	(124.4)	(124.4)	(123.0)
MINURCA	35 538.0	1.9	(31.5)	–	–	–	–	(23 778.1)	(23 809.5)	(23 807.6)

Mission	Accounts payable to Member States									
	Unpaid assessments	Cash assets as at 31 January 2024	Amounts owed to troop- and police-contributing countries	Declared credits returnable to Member States	Credits to Member States with unpaid assessments <sup>a</sup>	Declared credits (total)	Overpayment	Other liabilities <sup>b</sup>	Total liabilities	Net cash balance as at 31 January 2024
	(1)	(2)	(3)	(4)	(5)	(6)=(4)+(5)	(7)	(8)	(9)=(3)+(6)+(7)+(8)	(10)=(2)+(9)
MINUSTAH/MINUJUSTH	16 294.6	10 707.3	(173.9)	(2 257.7)	–	(2 257.7)	(576.0)	(12 096.2)	(15 103.9)	(4 396.6)
ONUMAZ	8 973.7	3 836.3	–	(761.0)	(3 214.0)	(3 975.0)	–	–	(3 975.0)	(138.6)
UNAVEM/MONUA	34 847.2	2 285.2	–	(1 159.1)	(10 589.8)	(11 748.8)	–	–	(11 748.8)	(9 463.6)
UNMIBH	33 832.2	1 845.8	–	(219.4)	(5 924.9)	(6 144.3)	–	–	(6 144.3)	(4 298.4)
UNMIH	5.8	14 511.7	(12 453.7)	(928.9)	(4 430.6)	(5 359.5)	–	–	(17 813.1)	(3 301.4)
UNOMUR/UNAMIR	917.1	1 294.0	–	(860.5)	(4 123.2)	(4 983.7)	–	–	(4 983.7)	(3 689.7)
UNOSOM	53 631.0	52.1	(196.8)	–	(69.8)	(69.8)	–	(10 880.3)	(11 146.8)	(11 094.7)
UNPF	94 375.6	23 551.4	(3 299.4)	(18 462.7)	(47 976.4)	(66 439.1)	–	–	(69 738.6)	(46 187.2)
UNSMIH/UNTMH/MIPONUH	19 385.4	236.3	(114.2)	–	–	–	–	(7 366.5)	(7 480.7)	(7 244.3)
UNTAC	39 785.0	37.0	(11 183.7)	–	(104.5)	(104.5)	–	(27 932.7)	(39 221.0)	(39 184.0)
UNTAES	8 708.4	2 129.5	–	(300.2)	(6 434.2)	(6 734.4)	–	–	(6 734.4)	(4 604.9)
UNTAET/UNMISSET	26 564.0	1 557.6	–	(187.3)	(3 117.7)	(3 305.0)	–	–	(3 305.0)	(1 747.4)
<b>Subtotal</b>	<b>373 002.3</b>	<b>62 047.5</b>	<b>(27 453.2)</b>	<b>(25 136.8)</b>	<b>(85 984.9)</b>	<b>(111 121.6)</b>	<b>(576.0)</b>	<b>(82 178.2)</b>	<b>(221 329.1)</b>	<b>(159 281.5)</b>
<b>Total</b>	<b>377 069.4</b>	<b>72 986.2</b>	<b>(30 131.5)</b>	<b>(26 576.5)</b>	<b>(92 383.1)</b>	<b>(118 959.6)</b>	<b>(588.7)</b>	<b>(82 178.2)</b>	<b>(231 858.0)</b>	<b>(158 871.8)</b>

*Abbreviations:* MINUGUA, United Nations Verification Mission in Guatemala; MINUJUSTH, United Nations Mission for Justice Support in Haiti; MINURCA, United Nations Mission in the Central African Republic; MINURCAT, United Nations Mission in the Central African Republic and Chad; MINUSTAH, United Nations Stabilization Mission in Haiti; ONUB, United Nations Operation in Burundi; ONUCA/ONUSAL, United Nations Observer Group in Central America/United Nations Observer Mission in El Salvador; ONUMAZ, United Nations Operation in Mozambique; UNAMSIL/UNOMSIL, United Nations Mission in Sierra Leone/United Nations Observer Mission in Sierra Leone; UNAVEM/MONUA, United Nations Angola Verification Mission/United Nations Observer Mission in Angola; UNIIMOG, United Nations Iran-Iraq Military Observer Group; UNIKOM, United Nations Iraq-Kuwait Observation Mission; UNMEE, United Nations Mission in Ethiopia and Eritrea; UNMIBH, United Nations Mission in Bosnia and Herzegovina; UNMIH, United Nations Mission in Haiti; UNMIS, United Nations Mission in the 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; UNOMIG, United Nations Observer Mission in Georgia; UNOMIL, United Nations Observer Mission in Liberia; UNOMUR/UNAMIR, United Nations Observer Mission Uganda-Rwanda/United Nations Assistance Mission for Rwanda; UNOSOM, United Nations Operation in Somalia; UNPF, United Nations Peace Forces; UNPREDEP, United Nations Preventive Deployment Force; UNSMIH/UNTMH/MIPONUH, United Nations Support Mission in Haiti/United Nations Transition Mission in Haiti/United Nations Civilian Police Mission in Haiti; UNSMIS, United Nations Supervision Mission in the Syrian Arab Republic; UNTAC, United Nations Transitional Authority in Cambodia; UNTAES, United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium; UNTAET/UNMISSET, United Nations Transitional Administration in East Timor/United Nations Mission of Support in East Timor; UNTAG, United Nations Transition Assistance Group.

<sup>a</sup> Excludes declared credits in MINUSTAH/MINUJUSTH.

<sup>b</sup> Other liabilities (\$82,178,200) comprise outstanding loans from other closed missions (\$57,262,000), outstanding loans from the Peacekeeping Reserve Fund (\$12,820,000), and other payables in MINUSTAH/MINUJUSTH (\$12,096,200).

<sup>c</sup> Grouping based on net cash balances of 31 January 2024.

## Annex II

## Cash balances, liabilities and outstanding loans for 15 closed peacekeeping missions with cash surplus at month end, from June 2016 to January 2024

(Thousands of United States dollars)

<i>Date</i>	<i>Total cash assets</i>	<i>Total liabilities</i>	<i>Net cash available</i>	<i>Outstanding loans to active missions</i>	<i>Outstanding loans to closed missions with cash deficit</i>	<i>Total cash available, plus outstanding loans</i>	<i>Net cash available, plus outstanding loans</i>
	(1)	(2)	(3)=(1)-(2)	(4)	(5)	(6)=(1)+(4)+(5)	(7)=(3)+(4)+(5)
30 June 2016	203 326	135 663	67 663	40 000	11 008	254 334	118 671
30 June 2017	146 342	60 995	85 347	32 100	11 008	189 450	128 455
30 June 2018	151 947	58 825	93 122	35 100	11 008	198 055	139 230
30 June 2019	144 082	54 119	89 963	49 800	11 008	204 890	150 771
30 June 2020	203 684	54 022	149 662	–	11 008	214 692	160 670
30 June 2021	213 270	53 822	159 448	–	11 008	224 278	170 456
30 June 2022	215 011	53 754	161 257	–	11 008	226 019	172 265
30 June 2023 <sup>a</sup>	18 471	18 264	207	–	–	18 471	207
31 January 2024 <sup>b</sup>	10 939	10 529	410	–	–	10 939	410

<sup>a</sup> Nine surplus missions from June 2022 were reclassified as deficit missions in June 2023 following the implementation of resolution [76/280](#).

<sup>b</sup> One deficit mission from June 2023 (UNOMIG) was reclassified as a surplus mission in January 2024.

## Annex III

### Comparison of the current procedure and the proposed procedure

<i>Area</i>	<i>Current procedure</i>	<i>Proposed procedure</i>
Return of net surplus cash to Member States	Annual discussion in the General Assembly and a resolution are required for decision on the return of net surplus cash balances.	The Secretary-General is authorized, without an individual annual resolution, to return net cash surplus that may arise in operationally closed peacekeeping missions, to Member States that have fulfilled their financial obligations in full to the operationally closed missions.
Settlement of liabilities, especially those related to troop- and police-contributing countries	Given the current situation with outstanding payment by Member States, an individual General Assembly resolution is required for the use of net cash surplus in the closed peacekeeping missions to settle outstanding liabilities, including to troop- and police-contributing countries. Priority order for the use of net cash balance in closed peacekeeping missions is not codified. Resolution <a href="#">76/280</a> provided a basis for replication of the mechanism for future settlements.	All outstanding liabilities, including outstanding claims of troop- and police-contributing countries, in operationally closed peacekeeping missions are settled as a matter of priority. In this connection, the Secretary-General is authorized to cross-borrow any remaining cash available in operationally closed peacekeeping missions to facilitate the payment of outstanding liabilities, prioritizing the claims for troop- and police-contributing country reimbursement by countries without arrears in the operationally closed peacekeeping missions.
Status of operationally closed peacekeeping operations	General Assembly to decide on credit returns under each agenda item of operationally closed peacekeeping operations, which have not yet been included in the report on closed peacekeeping operations. An individual resolution decides on the inclusion of the operationally closed peacekeeping missions in the report on closed peacekeeping operations.	Operationally closed peacekeeping operations will automatically be transferred to the report on closed peacekeeping operations and comply with the proposed mechanism.
Reporting format to the General Assembly	Annual report on updated financial position of closed peacekeeping operations	Annual report on updated financial position of closed peacekeeping operations. Quality and quantity of information will remain the same as under the current procedure.