



# General Assembly

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### Financing of the United Nations Operation in Côte d'Ivoire

## Final performance report of the United Nations Operation in Côte d'Ivoire

### Report of the Secretary-General

#### *Summary*

The present final performance report of the United Nations Operation in Côte d'Ivoire (UNOCI) includes information on the assets, outstanding liabilities and fund balance as at 30 June 2019 in respect of UNOCI, which is summarized as follows:

(Thousands of United States dollars)

<i>Description</i>	<i>Amount</i>
Cash assets <sup>a</sup>	18 791.0
Less: liabilities	25 025.0
<b>Cash shortfall</b>	<b>(6 234.0)</b>
Assessments and other receivables	9 275.0
<b>Fund balance</b>	<b>3 041.0</b>
Less: provision against uncollected assessments and other accounts receivable	9 179.0
<b>Net deficit per financial statements</b>	<b>(6 138.0)</b>

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

The report also provides information on cumulative revenue and expenditure for UNOCI. 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 Operation in Côte d'Ivoire (UNOCI) was established by the Security Council in its resolution [1528 \(2004\)](#) and extended in subsequent resolutions of the Council. In its resolution [2284 \(2016\)](#), the Council extended the mandate for a final period until 30 June 2017 and authorized UNOCI, until 30 April 2017, to use all means necessary to carry out its mandate within its capabilities and its areas of deployment. The Council also requested the Secretary-General to complete, by 30 April 2017, the withdrawal of all uniformed and civilian UNOCI components, other than those required to complete the Operation's closure and finalize the process of transition to the Government of Côte d'Ivoire and the United Nations country team. The Council further decided that, from 1 May to 30 June 2017, the mandate of UNOCI was to complete the mission's closure.

### Administrative liquidation

2. The administrative liquidation of UNOCI, including the disposal of assets, was carried out from 1 May to 30 June 2017.

### Disposition of assets

3. Information on the final disposition of the assets of UNOCI was contained in the report of the Secretary-General dated 15 January 2019 ([A/73/707](#)). The General Assembly took note of the report in its resolution [73/313](#).

## II. Financial performance

4. As shown in table 1, cumulative revenue to UNOCI since its inception on 4 April 2004 amounted to \$6,577,934,000, derived from assessed contributions (\$6,529,813,000), investment revenue (\$32,572,000) and other revenue (\$15,549,000). The total amount of assessed contributions was fully appropriated by the General Assembly for the operation and maintenance of UNOCI.

5. Cumulative expenditure for the period from 4 April 2004 to 30 June 2019 amounted to \$6,247,700,000, which was offset in part by the amount of \$106,874,000 relating to the cancellation of prior-period obligations, resulting in net cumulative expenditure of \$6,140,826,000. The unencumbered balance realized by UNOCI during the same period amounted to \$437,108,000. Credits returned to Member States in respect of UNOCI since its inception totalled \$434,067,000. As at 30 June 2019, the fund balance amounted to \$3,041,000, 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 2019 stood at \$6,138,000.

Table 1

### Cumulative revenue and expenditure from inception, and fund balance as at 30 June 2019

(Thousands of United States dollars)

<i>Description</i>	<i>Amount</i>
<b>Revenue</b>	
Assessed contributions	6 529 813.0
Investment revenue	32 572.0

<i>Description</i>	<i>Amount</i>
Other revenue	15 549.0
<b>Cumulative revenue</b>	<b>6 577 934.0</b>
<b>Expenditure</b>	
Cumulative expenditure	6 247 700.0
Less: cancellation of prior-period obligations	106 874.0
<b>Net cumulative expenditure</b>	<b>6 140 826.0</b>
Unencumbered balance (revenue less expenditure)	437 108.0
Less: credits returned to Member States	434 067.0
<b>Fund balance</b>	<b>3 041.0</b>
Less: provision against uncollected assessments and other accounts receivable	9 179.0
<b>Net deficit per financial statements</b>	<b>(6 138.0)</b>

6. Information on UNOCI assets, liabilities and fund balance as at 30 June 2019 is shown in table 2.

Table 2  
**Assets, liabilities and fund balance as at 30 June 2019**

(Thousands of United States dollars)

<i>Description</i>	<i>Amount</i>
Cash assets <sup>a</sup>	18 791.0
Less: liabilities	25 025.0
<b>Cash shortfall</b>	<b>(6 234.0)</b>
Assessments and other receivables	9 275.0
<b>Fund balance</b>	<b>3 041.0</b>
Less: provision against uncollected assessments and other accounts receivable	9 179.0
<b>Net deficit per financial statements</b>	<b>(6 138.0)</b>

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

7. The assets of UNOCI as at 30 June 2019 included \$9,275,000 in uncollected assessments (\$9,113,000) and other accounts receivables (\$162,000). The cash shortfall can be overcome only upon payment of outstanding receivables.

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

8. The Secretary-General recommends that the provisions of financial regulations 5.3, 5.4 and 5.5 be suspended in respect of the liabilities and fund balance of \$3,041,000 in the light of the cash shortfall of the United Nations Operation in Côte d'Ivoire.

#### IV. Summary of follow-up action taken to implement the decisions and requests of the General Assembly in its resolution 72/291

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##### *Request/recommendation*

Requests the Secretary-General, in the context of the final performance report, to provide information on the lessons learned from the deployment of the Operation, including the liquidation period (para. 5)

##### *Action taken to implement request/recommendation*

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The Administration utilized the lessons learned in the closures and liquidations of the missions in Côte d'Ivoire, Liberia and Haiti to inform the review of the Liquidation Manual. This process resulted in the promulgation in early 2019 of a guide for senior leadership on field entity closure. As the first of these missions to close, and the first large mission closure since the United Nations Integrated Mission in Timor-Leste in 2013, the lessons learned from the liquidation of UNOCI were central to this process. Issues relating to the structure of the liquidation team, the need for clear guidance on environmental management issues and the challenges of disposing of assets in a manner that benefited the ongoing United Nations presence were all informed by the work done in relation to UNOCI. The guide on field entity closure has recently been used by staff liquidating the mission in Haiti and in planning for the closures of the African Union-United Nations Hybrid Operation in Darfur and the United Nations Integrated Peacebuilding Office in Guinea-Bissau. In this sense, the lessons learned in relation to UNOCI continue to be applied and reviewed.

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