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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 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 Operation in Côte d'Ivoire (UNOCI) ([A/74/711](#)). During its consideration of the report, the Committee met with representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses received on 3 March 2020. The comments and recommendations of the Committee on cross-cutting issues related to peacekeeping operations, including those pertaining to the findings and recommendations of the Board of Auditors on the United Nations peacekeeping operations for the period from 1 July 2018 to 30 June 2019, can be found in its related report ([A/74/737](#)).

2. The mandate of 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. Details on the administrative liquidation and final disposition of the assets of UNOCI were contained in a separate report of the Secretary-General ([A/73/707](#)), and the views and comments of the Advisory Committee thereon were set out in its related report ([A/73/854](#); see also General Assembly resolution [73/313](#)).

II. Financial performance

3. In table 1 of the report, it is shown that 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). 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, leaving a fund balance of \$3,041,000 as at 30 June 2019. Allowing for the provision of \$9,179,000 against uncollected assessments and other accounts receivable, the net deficit as reflected in the financial statements amounted to \$6,138,000. In table 2 of the report, in which assets, liabilities and fund balance are summarized, it is shown that, as at 30 June 2019, there was a cash shortfall of \$6,234,000, reflecting the net result of cash assets (\$18,791,000) less liabilities (\$25,025,000).

4. The supplementary information provides an update as at 31 December 2019, in which it is shown that, as a result of the receipt of assessed contributions and other receivables, as well as the settlement of liabilities, the cash shortfall had been reduced to \$1,245,000 and the provision against uncollected assessments and other accounts receivable to \$4,305,000, leaving a fund balance of \$3,095,000 and a net deficit of \$1,210,000.

5. Upon enquiry, the Advisory Committee was informed that the total outstanding assessed contributions received by the Operation from 1 July to 31 December 2019 amounted to \$4,809,763. **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.**

6. Upon enquiry, the Advisory Committee was informed that two claims for death and disability payments had been pending at the time of its consideration of the report of the Secretary-General: one for death in the amount of \$70,000 and one for disability in the amount of \$28,500. The Committee was further informed that the claims had been processed for disbursement by 3 March 2020.

7. **The Advisory Committee trusts that an update on the Operation's cash assets, liabilities and fund balance, as well as of assessed contributions received, will be provided to the General Assembly at the time of its consideration of the present report.**

III. Other matters

8. In section IV of the report, it is indicated that a guide for senior leadership on field entity closure was promulgated in early 2019, building on the lessons learned in the closures and liquidations of the missions in Côte d'Ivoire, Liberia and Haiti. Upon enquiry, the Advisory Committee was provided with a copy of the guide. **The Advisory Committee trusts that the guide will be fully implemented and continue to be reviewed and updated.**

IV. Recommendation

9. The action to be taken by the General Assembly in connection with the final performance report on UNOCI is contained in paragraph 8 of the report of the Secretary-General. 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 UNOCI. **The Advisory Committee recommends that the General Assembly approve the proposal of the Secretary-General subject to its comments and recommendations above.**
